

Important Disclosure Regarding Tax Agent Services

Information We Are Required to Disclose to You

ITP The Income Tax Professionals Pty Ltd ATF ITP Trust operates under a franchise model. While the business is part of a broader franchise network, each franchise location is independently owned and operated by a registered **Tax Agent**, responsible for their own conduct and compliance under the **Tax Agent Services Act 2009**.

In accordance with the **Tax Agent Services (Code of Professional Conduct) Determination 2024**, we provide the following disclosures:

1. Independent Tax Agent Responsibility

The tax agent services you receive are provided solely by your local franchisee, who is individually registered with the **Tax Practitioners Board (TPB)**. The franchisor entity does not provide tax agent services and is not responsible for the conduct or advice of individual franchisees.

Note: The franchisor provides branding, training, and support services but does not engage in or supervise the provision of tax agent services. Each franchisee is solely responsible for their registration, obligations, and compliance with the TPB.

2. Matters That May Influence Your Engagement

From 1 July 2022 onward, there are no matters known to us that would significantly influence your decision to engage or continue to engage your local franchisee for tax agent services. Each franchisee will be able to advise you individually if there are any matters that may influence your decision to use their services.

3. Public Register of Tax Practitioners

You can verify the registration status of your tax agent by accessing the TPB's public register here:

<https://www.tpb.gov.au/public-register>

4. Complaints Handling

If you have a complaint regarding tax agent services that were provided to you, please direct it to the ITP office that served you by phone or email with the details of your complaint addressed to the office manager. Your complaint will be investigated by the Manager or a Senior staff member who is not involved in the subject matter of the dispute where possible. The franchisee will provide you with an email acknowledgement of receipt of your complaint and their understanding of the circumstances. The email will inform you that they will attempt to resolve your complaint with 14 days and will outline the dispute resolution process. If you are unhappy with the outcome that they propose to you, please email feedback@cm.itp.com.au and ITP Head Office will follow up with the franchisee to assess and have a response within 7 days. If you are still unsatisfied with the result, you can then make a complaint to the Tax Practitioners Board (TPB) using the link listed above. The TPB will send you an email to acknowledge the receipt of your complaint and review and risk assess your complaint. If you are unhappy with how the TPB has dealt with your complaint, the above link includes details about your review rights and who can further assist you

If you remain dissatisfied, you may lodge a complaint with the **Tax Practitioners Board** via:
<https://www.tpb.gov.au/complaints>.

The TPB will acknowledge and assess your complaint. Further review options are available at the same link if needed.