

Tax Agent Services Act 2009

Mutual Trust Pty Ltd (Registration Number 54049002)

Mutual Tax Agents Pty Ltd (Registration Number 74540002)

The above Mutual Trust entities are registered as tax agents with the Tax Practitioners Board (TPB) and are subject to the Tax Agent Services Act 2009 (TASA), including the Code of Professional Conduct (Code).

As of 1 July 2025, the Code requires registered tax agents to advise all current and prospective clients of certain matters as follows:

1. The TPB Register and information for clients

The TPB maintains a searchable register of tax agents and BAS agents, accessible [here](#).

The TPB Factsheet on Information for Clients may be found [here](#).

2. Complaints about our tax agent services

In circumstances where you wish to raise a matter in respect to a particular engagement or any other matter or if you have an ethical concern, you are able to contact the Mutual Trust Complaints Officer at Mutual Trust, Level 32, 360 Collins St, Melbourne Vic 3000.

The TPB complaints form may be found [here](#) and the TPB complaints process may be found [here](#).

3. Notify any prescribed events

We are required to disclose whether any of the following events have occurred to the Mutual Trust tax agent entities and provide the relevant details:

- Suspension or termination of tax agent registration
- Undischarged bankrupt or in external administration
- Convicted of a serious tax offence, or an offence involving fraud or dishonesty
- Serving or sentenced to a term of imprisonment in Australia for 6 months or more
- Penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for:
 - Being a promoter of a tax exploitation scheme
 - Implementing a scheme that has been promoted on the basis of conformity with a public ruling, private ruling or oral ruling in a way that is materially different from that described in the ruling
 - Promoting on the basis of conformity with a public ruling, private ruling or oral ruling a scheme that is materially different from that described in the ruling
- Ordered by the Federal Court to pay a pecuniary penalty for contravening a civil penalty provision under the TASA.

As of 1 July 2025, there are no matters to disclose regarding the prescribed events above for the period from 1 July 2022 to 30 June 2025.

If a prescribed event occurs after 1 July 2025, we will disclose the matter here within 30 days of the event.

4. Is tax agent registration subject to conditions?

As of 1 July 2025, there are no conditions that apply to the registrations of the Mutual Trust tax agent entities.

If a condition is imposed on the registration of a Mutual Trust tax agent entity after 1 July 2025, we will disclose the matter here.

We have reviewed the above information as at 1 July 2025.

For further information about Mutual Trust compliance with the Code, please contact your Relationship Manager.