

TAX AGENCY APPOINTMENT

INSTRUCTIONS ABOUT THIS FORM: This form is an offline PDF version only. Completion should take no longer than a few minutes. Up to 2 taxpayers can be added to Our tax agency list by completing page 1 provided they are an individual and an authorised person of the non-individual tax payer.

The Form must be printed and given to Norrie & Daughters.

Appendix 2 must be completed by all clients. Appendix 3 if additional taxpayer than listed on Page 1 are to be engaged and Appendix 4 must be completed if the tax agency includes a company.

Each person listed at Appendix 4 for whom we will be acting as tax agent must sign under their name at Appendix 4. This will have to be delivered to our office, alternatively each taxpayer can complete this form. All trustees of a trust or partnership or if the constitution of a company requires more than 1 signature then Appendix 4 must be used.

A personal guarantee is required for a company, see Appendix 4. An original copy of the personal guarantee must be delivered to us. We will also require suitable identification of our clients.

Tax Agency Individual and/or
For: Non - Individual e.g. Company, Trust, Society

Non-Individual Tax Payer

Entity Full Legal Name	Type
Nature of Entity	
IRD Nos	Coy Nos.
Physical Address	
Suburb	
City	Post Code
Postal Address	Same as Physical Address
	Postal Address is Different
Postal Address	
Suburb	
City	Post Code
Director 1 Name	
Director 2 Name	
Trustee 1 Name	IRD Nos.

Trustee 2 Name	IRD Nos.
Trustee 3 Name	IRD Nos.
Trustee 4 Name	IRD Nos.
Partner 1 Name	IRD Nos.
Partner 2 Name	IRD Nos.
Partner 3 Name	IRD Nos,
Partner 4 Name	IRD Nos.
Email	
Tel Area Code	Tel Nos.
	Mobile

Individual Tax Payer

Surname	IRD Nos	
Given Names	Date of Birth	<div></div>
Home Address		
Suburb		
City	Post Code	
Country		
Postal Address	Same as Home Address	
	Postal Address is Different	
Postal Address		
Suburb		
City	Post Code	
Country		
Personal Email		
Tel Area Code	Tel Nos.	Mobile

By signing below You are certifying that:

1. I am the tax payer identified above and/or that I am duly authorised to sign on behalf of the tax payer. Note if you are signing under a Power of Attorney please upload the Power of Attorney.
2. I/we authorise you to link the persons and entities named on Page 1 to your IRD tax agency list and access the required tax types and have all IRD correspondence sent to You.
3. I will upload or produce a copy of my drivers licence or passport to Norrie & Daughters;
4. You read and understood the Letter of Engagement and agree to bound The Letter of Engagement and that You have read and understood Appendix 1 and that You will as is appropriate complete Appendices 2; 3 and 4.

Signature: _____ Signature

Letter of Engagement For Accounting Services

Interpretation

Us: means We and You.

We, Our: means Norrie & Daughters and its agents and assigns.

I, You, Your: means the person or partners, trustees or entity named in the Tax Agency Agreement and/or Appendix 4.

Objective

The purpose of this letter is to confirm and set out the terms of our engagement to perform accounting services for [name of client] and outline the nature and extent of the services we will provide.

Primary assignment

We will compile financial statements in accordance with the Service Engagement Standard No.2 – Compilation of Financial Information (SES-2) issued by the New Zealand Institute of Chartered Accountants.

The financial information will be prepared as a general purpose report in accordance with generally accepted accounting practice. This will be disclosed within the financial statements and referred to in our compilation report.

Conditions and responsibilities

It is understood and agreed that:

- You will provide us with accurate and complete information necessary to compile the financial statements;
- You accept responsibility for all records and information supplied to us and you accept responsibility for any failure to supply us with all relevant records and information;
- You accept responsibility for the payment of all income taxes
- It is your responsibility to ensure the footers on the financial statements and reference to us as accountants or tax agent are not deleted from the statements or from our 'report' and/or 'disclaimer'; and
- Uninformed readers could be misled unless they are aware of the possible limitations of the financial statements and our limited involvement.

Extent of Services

We do not accept any responsibility for the accuracy and completeness of the accounting records and other information you supply to us for the reliability, accuracy and completeness of the financial information compiled on the basis of those records and information. We also do not accept any responsibility for the maintenance of adequate accounting records, an adequate internal control structure and the selection and application of appropriate accounting policies within your organisation. In addition you are solely responsible to users of the financial information we compile.

The information you are to supply and any other information that we consider necessary to complete the engagement must be provided on a timely basis in order that the engagement can be completed on a timely basis.

Our duties do not include the investigation or discovery of internal control weaknesses, errors, illegal acts or other irregularities, including without limitation, fraud or non-compliance with laws or regulations. However, we will inform you of any such matters which come to our attention during the course of our engagement.

If, for any reason, we are unable to complete the compilation of your financial matters within our compilation of your financial information, or we consider the information to be misleading, we may refer to such matters within our compilation report or we may determine, at our sole discretion, not to issue a report.

Independence

Independence is not a requirement for a compilation engagement.

If we are aware that we are not independent of You, this fact will be stated in our report. However, we will not conduct a comprehensive review to determine whether we are, or are not, independent of You.

Use and distribution of the financial information

We understand that the intended use and distribution of the financial statements is You or the individual; trustee(s); partners or directors and shareholders as the case may be and the advisors of the entity named on the report. If this should change you will notify us immediately. We will not accept any responsibility to any person, other than you, for the contents of the financial information

Information and disclosure

The conduct of this engagement is in accordance with the professional standards, rules and ethical requirements of the New Zealand Institute of Chartered Accountants (NZICA). The director(s) of Norrie & Daughters is/are not members of the NZICA and do not hold a Certificate of Public Practice however some employees and consultants engaged by Us are members of NZICA and Chartered Accountants Australia and New Zealand (CAANZ).

Those staff and consultants who are members of the NZICA and CAANZ (together the "bodies") are subject to, and bound by, the disciplinary procedures and rules of the those bodies. For any work carried out by a member of those bodies we will whether required to or not make our work and files subject to the practice review rules of those bodies under which compliance with professional standards by members is monitored. These procedures and rules may require us to disclose to those bodies, its reviewers and/or its disciplinary bodies our files and work papers including client information. By allowing us to undertake this engagement (whether or not you sign this letter), you acknowledge that, if requested, our files relating to this engagement will be made available to the Institute, its reviewers and/or its disciplinary bodies. We assure you that the same ethical standards regarding confidentiality that we adhere to apply equally to those bodies reviewers.

Additional services

In addition to compiling the financial statements, Appendix 1 lists our understanding of the other services we will perform for you.

Limitation of liability

You agree that in no circumstances shall the maximum liability of Norrie & Daughters (including partners or directors) to You for any loss arising in connection with this engagement exceed 1 times the fees paid by You to Us for this engagement.

Our duties do not include the investigation or discovery of internal control weaknesses, errors, illegal acts or other irregularities, including without limitation, fraud or non-compliance with laws or regulations. However, we will inform you of any such matters which come to our attention during the course of our engagement.

If, for any reason, we are unable to complete the compilation of your financial matters within our compilation of your financial information, or we consider the information to be misleading, we may refer to such matters within our compilation report or we may determine, at our sole discretion, not to issue a report.

You agree to indemnify and hold harmless this firm, its partners, employees, and agents from and against any and all costs, expenses, losses, claims, demands, actions, suits, or proceedings paid, incurred, or suffered by, or made or initiated against, any of them by any third party arising out of, or in connection with, this engagement.

Our fees and payment

Our fees, which will be billed as the work progresses, are based on our standard hourly rates plus reimbursement of our direct expenses and an office administration fee. Our invoices are due and payable 14 days from the date following invoice, unless you have an approved credit account with Us. In the event that it is necessary to take legal action to recover overdue accounts, all legal costs incurred by us will be accrued to you the client. Overdue accounts may incur a monthly administration fee in addition to interest at the rate of 2.3% per month that may be charged from the due date on outstanding balances.

In the unfortunate circumstance that a disagreement arises between us over our fees, if the matter cannot be resolved amicably by discussion (which is the preferred option). In the first instance you should notify a director of Norrie & Daughters by email to [Mark Norrie](#) (Director) and put "Fee Complaint" into the subject. If the complaint remains unresolved then we both agree to use the Fees Resolution Service of the New Zealand Institute of Chartered Accountants, to resolve the matter or another suitable professional body or arbitrator by agreement. Details of the NZICA Service are available from the Institute. You should be aware that, like all other providers of services, we are entitled to retain possession of your records that have been used in relation to this engagement until outstanding fees are settled.

We require directors to personally guarantee the payment of any company debt owed to Us by You (see Appendix 4)

For some matters We may require a deposit to be paid into our trust account.

You authorise Us to bank into our trust account any monies received in the course of us carrying out our duties under this agreement and you authorise us to apply any monies received against our fees or disbursements whether outstanding or not.

Ownership of work papers

We claim a lien over all books and records in our possession until all work has been performed and all fees rendered have been paid. Work papers that we create will remain our property.

Authority to obtain information from financial institutions

Our work may involve the collection of personal information relevant or incidental to the engagement. Any such information will be held at our offices and will be retained for as long as may be relevant to the engagement, and, except where otherwise noted in this letter, will only be used or disclosed for purposes related to the engagement. Individuals concerned will be able to contact us to access information held concerning them and, if necessary, seek correction to that information.

By Clicking that You accept the Letter of Engagement you confirm we have authority to communicate with and obtain information from any third party (including the Inland Revenue Department) if the information sought is relevant to our engagement.

You also authorise us to act on behalf of yourself and other taxpayers identified as associated with this engagement.

Retention of records

We will store accounting records that we hold on your behalf for a period of 7 years after the applicable balance date. At the end of that period, unless you write requesting they be forwarded to you, the records will be destroyed using a secure document destruction method. Non-refundable storage costs are included in our annual administration fee. There may be a fee to obtain records from storage.

These arrangements

The arrangements outlined in this letter will continue in effect from year to year unless amended or superseded by mutual agreement. A copy of the current Terms of Engagement is published on our website at [Norrie & Daughters](#). You are deemed to have given Your agreement to be bound by Our current Terms of Engagement whenever You instruct Us to provide any services for You whether or not they are services covered by this Letter of Engagement for Accounting Services.

Yours faithfully

Norrie & Daughters

APPENDIX 1 - SERVICES PROVIDED

Unless you have selected services required at Appendix 3 the following will be the services that we provide You

Annual Income tax returns

The preparation and lodgement of income tax returns for You will be the responsibility of our office. We do not accept responsibility for the content or accuracy of those returns as they will be prepared based on information that you provide to us. You will ensure that we are provided with the necessary information to ensure that your annual income tax returns are completed on a timely basis. Failure to provide us with information on a timely basis may result in penalties and interest being charged by the IRD for late or underpaid taxes.

Tax assessments

We confirm our office address will be used by the Inland Revenue Department for return acknowledgement. We shall also endeavour to advise the amounts and due dates of tax instalments. However, the responsibility for paying the correct tax and paying on time rests with the taxpayer and not [name of firm] as agents. Any penalties arising from lateness, errors, wrong estimates, or for any other reasons are payable by you as the taxpayer.

We shall give you every assistance in meeting your obligations but any advice on payments or reminder letters received from us should be reviewed by yourself to check that the payment proposed appears reasonable and that the date of payment is correct.

Goods and Services Tax

We confirm that our office will be responsible for the preparation and filing of GST returns based on information supplied to us, provided the information to prepare the return shall be forwarded to us in full and complete form at least 5 working days before the last date for payment.

We may sign these returns on your behalf, as your tax agent, but do not accept responsibility for the accuracy of the information, nor do we accept responsibility for the payment of the tax. You will indemnify us for any loss that we incur as a result of signing your returns.

Fringe Benefit Tax

We confirm our office will arrange for the preparation and filing of quarterly or annual fringe benefit tax returns based on information supplied to us.

We may sign these returns on your behalf, as your tax agent, but do not accept responsibility for the accuracy of the information, nor do we accept responsibility for the payment of the tax. You will indemnify us for any loss that we incur as a result of signing your returns.

PAYE

We understand that you will be responsible for the preparation and filing of all PAYE returns.

Insurance

We confirm our understanding that the adequacy and extent of your insurance covers are to be regularly reviewed by brokers or insurance companies and discussed with you by them and that we are not responsible for this function.

Department of Statistics returns

We confirm our office will complete Department of Statistics returns as required.

Company Secretarial

In addition to the filing of the company's annual return, we understand that we will be responsible for drafting routine annual resolutions and the maintenance of the following statutory records:

- (a) register of members
- (b) register of directors' names and addresses
- (c) register of directors' shareholdings
- (d) interests register
- (e) minute book - shareholders' meetings
- (f) minute book - directors' meetings
- (g) other statutory records (please provide a list as required).

Filing of returns with Registrar of Companies

We confirm that you will advise us of any changes of shareholders, directors or addresses and we will complete the preparation and lodgement of returns as required.

Payroll services

At your request we will prepare your salary and wages calculations. You have agreed the basic management procedures related to salaries and wages that must be operating in your office. They are detailed in the attached document [attach document to appendices]. We will send you a copy of the payroll for your personal scrutiny and agreement which is essential to your management control. We do not accept any responsibility for errors or omissions other than by way of fraud or dishonesty on the part of our staff.

Pre-analysed accounting information for our acceptance

We are prepared to accept, without verifying or checking the material in any way, coded, pre-analysed, and summarised accounting information from you that will assist us in the preparation of your financial statements. You should note that the responsibility for the accuracy and completeness of this information remains with you.

Registered Office

At your request we will provide registered office services

Cheque signatories

At your request and for your convenience you may have or will ask us to act as cheque signatories on your bank account. Since the proposed signatories are partners of this firm and are unable to be in daily contact with the operations of the company, it is the policy of this firm to obtain an indemnity against legal claims which may arise from the performance of this client service.

APPENDIX 2 - SERVICES REQUESTED

Please note some of the services requested have a monthly or annual fee associated with the service. A list of most of our current fee ranges are available online. See by [clicking here](#) Please contact our office for additional information.

XERO Accounting Software	Yes
MYOB Accounting Software	Yes
Company Registered Office	Yes
Corporate Trustee	Yes
Trustee Secretarial Services	Yes
PAYE Returns	Yes
PAYE Software	Yes
Assisting Your Tax Agent with Tax Audit or Dispute	Yes
Assisting or Managing with Tax Audit or Dispute	Yes
Tax Planning	Yes

DEFAULT ACCOUNTING SERVICES I DO NOT REQUIRE (Refer Appendix 2)

I do not require the following default services as set out in Appendix 2

GST Returns	Not GST Registered
GST Returns	I Will Prepare
FBT Returns	I Will Prepare
Department Statistics Returns	I Will Prepare
Company Secretarial Services	I Will Maintain Records
Filing Returns with Registrar of Companies	I Will File

GENERAL & TAX INFORMATION

GST Registered

GST Basis

GST Taxable
Period

Balance
Date

Look Through
Company

Provisional
Tax Basis

Name of Your
Current Tax Agent

Firm

Phone

Email

How Did You Hear
of Norrie &
Daughters

Name of
Client/
Professional

APPENDIX 3 - LIST OF CLIENTS COVERED BY THIS TAX AGENCY AGREEMENT

In addition to the taxpayer(s) listed on page 1 I/we authorise you to link the following additional persons and entities named below to your IRD tax agency list and access the required tax types.

Name	IRD Nos.	
Signature	D.O.B	<input type="text"/>
Name	IRD Nos.	
Signature	D.O.B	<input type="text"/>
Name	IRD Nos.	
Signature	D.O.B	<input type="text"/>
Name	IRD Nos.	
Signature	D.O.B	<input type="text"/>
Name	IRD Nos.	
Signature	D.O.B	<input type="text"/>

APPENDIX 4 - PERSONAL GUARANTEE FOR COMPANIES ONLY

NOTE: his page must be printed and signed and original delivered to Norrie & Daughters

The undersigned hereby unconditionally and irrevocably guarantees to Norrie & Daughters a trading division of Norrie & Daughters Limited the performance of:

_____ ("the Customer")

in meeting their obligations under the Letter of Engagement for Accounting Services and hereby indemnifies Norrie & Daughters from all loss, costs or damage suffered by Norrie & Daughters by virtue of the failure of the Customer to comply with the terms and obligations including payment of all monies thereunder owing to Norrie & Daughters.

Signed by (Guarantors Full Name) } _____

}

}

}

as Guarantor

}

}

in the presence of:

_____ Guarantors Signature

Signature of Witness

Name of Witness

Occupation of Witness

Address of Witness

Dated the _____ day of _____ 20____