These are the Terms of Engagement ("Terms") between Jewell Moore ("We") ABN 66 095 054 728 and ("You"). This Agreement is constituted by these Terms and any other later document that we advise you becomes part of or varies this Agreement. These Terms confirm our understanding of the nature and the limitations of the services we will provide.

WHO MAY INSTRUCT US

You confirm that you, and any other person you nominate in writing from time to time (provided we have acknowledged such nomination), are authorised to give us instructions and information on behalf of all persons we are acting for and to receive our advice and documents on their behalf.

If we are acting for a business, and we receive conflicting advice, information or instructions from different persons, we may refer the matter to the board of directors, partners or proprietors (as applicable) and act only as requested by them.

YOU AND YOUR [SPOUSE/PARTNER]

We will advise you and your [spouse/partner] on the basis that you are a family unit with shared interests. We may deal with either of you and may discuss with either of you the affairs of the other. If you wish to change these arrangements, please let us know.

COMMUNICATION

You must advise of any changes to your contact details. We may send any communications to the last contact details you have provided. Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments. There is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties in any form of communication, whether electronic, postal or otherwise. We are not responsible for any such matters beyond our control.

ELECTRONIC SIGNATURES

Where possible we will endeavour to provide you with soft copies of documents for your signature using FuseSign. Such copies are provided subject to the FUSESIGN TERMS OF SERVICE. Full details are available at the FuseSign website – www.fusesign.com.

You agree to sign your documents electronically, where practical to do so, and hereby authorise us to accept your digital signature on any documents electronically signed and returned to Jewell Moore.

STORAGE OF PERSONAL INFORMATION

By agreeing to this engagement and accepting these services you acknowledge and agree that your personal information may be stored overseas.

While every effort is made to use providers with Australian based servers, even those providers have backups based in other countries and your information may be included.

PERIOD OF ENGAGEMENT

Our appointment, as your accountant and tax agent, will start when you sign and return to our office your client contract.

We will confirm our appointment from time to time, however, our annual engagements will continue until either party terminates it in writing.

Our monthly fee engagements run from 1 July to 30 June each year.

MONTHLY FEES

The monthly fees will cover standard selected monthly compliance services detailed in your monthly fee agreement. This may included: BAS returns, Monthly Activity Statements, Payroll, Bookkeeping, SGC lodgements, TPAR lodgements, STP lodgements and annual reconciliations.

The services selected by you will be detailed in your monthly fee agreement. Any services not specified in the agreement will be charged at our standard ad hoc rate for the service.

The monthly fee agreement covers services actually rendered during the period of the agreement or able to be rendered during the period. For example the June 2023 BAS will be completed in July or August 2023 and will be covered by the monthly fee agreement for the period 1 July 2023 to 30 June 2024.

RESPONSIBILITIES

You must provide us with all information necessary for dealing with your affairs including information which we reasonably request, in sufficient time to enable our services to be completed before any applicable deadline. We will rely on such information being true, correct and complete and will not audit the information [except to the extent we are specifically engaged to provide audit-related services];

You authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

You must keep us informed on a timely basis of changes in your circumstances that may affect our services.

In conducting your engagement, information acquired by us during the provision of services, including information relating to your affairs whether it belongs to you or not or is provided by you or not, is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

We will comply with the professional and ethical standards of the Accounting Professional and Ethical Standards Board, available at apesb.org.au. This includes APES 110 Code of Ethics for Professional Accountants (including Independence Standards), which among other things contains provisions that apply if we become aware of any actual or potential 'non-compliance with governing laws or regulations' (NOCLAR). Where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, auditor, group auditor or the public), we may be required to disclose the matter to an appropriate authority.

We wish to draw your attention to our firm's system of quality control which has been established and maintained in accordance with the relevant APESB standard. Thus, our files may be subject to review as part of the quality control review program of the Chartered Accountants Australia and New Zealand (CA ANZ) which monitors compliance with professional standards by its members. We advise you that by accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

CONFLICTS OF INTEREST

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons this engagement letter covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests then we will be unable to provide further services to some or all of the persons to whom this engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interests are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

PRIVACY ACT

You must make all necessary notifications and obtain any necessary consents for us to process personal information you provide to us. We collect and use that personal information for the purposes of providing the services described in the Client Contract with you and we will comply with the Privacy Act 1988 (Cth) when processing that personal information. Our privacy policy provides further details of our privacy practices.

We may collect Personal Information about your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet the obligations that we each may have under the Privacy Act 1988 (Cth) (as amended) (Privacy Act). The obligations may include notifying the relevant person to whom the personal information relates who we are and how we propose to use their personal information. Where you have collected personal information, you confirm that you have collected the personal information in accordance with the Privacy Act, that you are entitled to provide this personal information to us and that we may use and disclose the personal information for the purpose/s we provide our services to you. We will handle personal information in accordance with the Privacy Act.

A copy of our Privacy Policy is available at Privacy Policy.

SINGLE TOUCH PAYROLL

This terms of engagement authorises us to prepare payroll related inputs and their process for calculating and paying your employees, as well as preparing your taxation and superannuation obligations.

You authorise us to:

prepare STP pay events on behalf of you;
to make the relevant declaration to the ATO at the time of lodging each STP pay event; and
to make the finalisation declaration to the ATO at the end of the financial year.

You (as the employer) acknowledge and accept responsibility for:

providing employee salaries and worked hours information to us, before the appropriate pay-run date(s);
ensuring that employee remuneration amounts comply with the appropriate payroll awards and Fair Work requirements; and
ensuring that employee have the correct PAYG amounts withheld from each pay and the statutory rate of superannuation is paid quarterly.

YOUR DISCLOSURE AND RECORD KEEPING OBLIGATIONS

You are required by law to keep full and accurate records relating to your tax affairs.

It is your obligation to provide us with all information that you reasonably expect will be necessary to allow us to perform work specified under this engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of you by us within 10 working days. Inaccurate, incomplete or late information could have a material effect on our services and/or our conclusions and may result in additional fees.

You are also required to advise us on a timely basis if there are any changes to your circumstances that may be relevant to the performance of our services. Specifically, if any subsequent event results in the information you provided to us being inaccurate, incomplete or misleading, then you are obliged to advise us as soon as possible. We take no responsibility to the extent that our advice is inaccurate, incomplete or misleading because it is based on inaccurate, incomplete or misleading information being provided to us.

By accepting the terms in this Agreement, you will be taken to have agreed that the performance of our services is dependent on the performance of your obligations relating to disclosure and record keeping.

The Taxation Administration Act 1953 contains specific provisions that may provide you with "safe harbours" from administrative penalties for incorrect or late lodgement of returns if, amongst other things, you give us "all relevant taxation information" in a timely manner. Accordingly, it is to your advantage that all relevant information is disclosed to us as any failure by you to provide this information may affect your ability to rely on the "safe harbour" provisions and will be taken into account in determining the extent to which we have discharged our obligations to you.

You are also required to advise us if you become aware of any conflict of interest or potential conflict of interest. Generally, a conflict of interest is any event which may result in us becoming unable to remain objective in the performance of our services to you. Some examples of events which could give rise to a conflict of interest or potential conflict of interest during this engagement are changes to your business circumstances, events affecting your family (e.g. death and/or marriage breakdown) or a legal action commencing against you.

In relation to your financial records, you will specifically be responsible for:

- Transaction entries into your business computer records
- Coding all deposits and payments in accordance with the agreed Chart of Accounts
- Reconciling the Bank Accounts on a monthly basis
- Obtaining and retaining sufficient records to substantiate claims made for income tax deductions
- Retaining copies of all financial records for a period of 5 years
- Providing to us all financial information requested within 10 working days of our request

Please note that if you do not provide us your financial information properly reconciled and, in the format, requested by us, any up-front or Fixed estimates we have provided to you will not be applicable and the cost of our services will be higher.

YOUR RIGHTS AND OBLIGATIONS UNDER THE TAXATION LAWS

You have certain rights under the taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. As relevant, we will provide further information to you concerning your rights under the Australian taxation laws while we provide our service to you. You also have certain obligations under the Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date.

QUALIFICATIONS ON OUR SERVICES

To the extent our services involve the performance of services established by law, nothing in the engagement letter or these terms reduce our obligations under such law.

You must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

Our services are limited exclusively to those you have engaged us to perform. Unless otherwise specified in the engagement letter, our services cannot be relied upon to disclose irregularities and errors, including fraud and other illegal acts, in your affairs. [Neither an audit nor a review will be conducted and, accordingly, no assurance will be expressed.]

Where our engagement is recurring, we may amend our engagement letter and these terms where we consider it is necessary or appropriate to do so. If you do not accept such amendments, you must notify us promptly in which case you may terminate our engagement in accordance with section 18 below and those amendments will not apply prior to such termination.

RELIANCE ON ADVICE

We will endeavour to record all advice on important matters in writing. Advice given verbally is not intended to be relied upon unless confirmed in writing. If we provide verbal advice (for example during a meeting or telephone conversation) that you wish to rely on, you must ask us to confirm the advice in writing.

OUR OBLIGATION TO COMPLY WITH THE LAW

We have a duty to act in your best interests. However, the duty to act in your best interests is subject to an overriding obligation to comply with the law even if that may require us to act in a manner that may be contrary to your interests. For example, we could not lodge an Income Tax Return for you that we knew to be false in a material respect.

We also have an obligation to ensure that we manage conflicts of interest as they arise. In this regard, we have arrangements in place to ensure that we manage potential or actual conflicts of interest. The effective operations of these arrangements depend, in part, on you complying with your obligation to disclose any potential conflicts of interest to us (as mentioned previously).

Our advice and/or services will be based on Australian Taxation Laws in force at the date of the provision of the advice and/or services. It is your responsibility to seek updated advice if you intend to rely on our advice at a later stage. We note that Australian Taxation Laws are often subject to frequent change and our advice will not be updated unless specifically requested by you at the time of the change in law or announced change in law.

To the extent that any of the terms in this Agreement are or become invalid, unenforceable or illegal, the remainder shall survive unaffected.

This Agreement shall be governed and constituted by the law of Queensland. Each party irrevocably and unconditionally submits to the exclusive jurisdiction of the Courts of Queensland for determining any disputes or proceedings arising out of or in connection with this Agreement.

INVESTMENT AND FINANCIAL ADVISORY ADVICE

We will not provide you with investment or financial advice regulated under the Corporations Act 2001 (Cth) unless we have expressly agreed to do so in writing, specifying an applicable Australian Financial Services Licence number.

OWNERSHIP OF DOCUMENTS

All original documents obtained from you arising from this engagement will remain your property. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement may result in the production of Financial Statements, Income Tax Returns, Super Fund Documents, and other electronic documents or files which will be supplied to you. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain our property.

We will exercise a legal right of lien over any of your documents in our possession in the event of a dispute between us. We also have established dispute resolution processes, details of which are available on request.

OWNERSHIP OF MATERIALS

We own the copyright and all other intellectual property rights in everything we create in connection with this engagement. Unless we agree otherwise, anything we create in connection with this agreement may be used by you only for the purpose for which you have engaged us.

CONFIDENTIALITY

We will take all reasonable steps to keep your information confidential, except where:

- we need to disclose your information to our service providers (including auditors of client monies if applicable) or regulatory bodies in performing the services, our professional advisers or insurers or as part of an external peer review from time to time. Our files may also be subject to review as part of the quality review program of Chartered Accountants Australia and New Zealand [and insert other bodies as appropriate]. By accepting this engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. We will take reasonable steps to ensure any such recipient (other than a regulatory body) keeps such information confidential on the same basis;
- we are required by law, regulation, a court of competent authority, or those professional obligations referred to in section 8 above, to disclose the information;
- we provide limited information (but only to the extent reasonably necessary) to potential purchasers (or their professional advisors) of our practice but we will take reasonable steps to ensure that any such recipient keeps the disclosed information confidential;
- we use the information for training purposes, in the development of products or technology, in research or as source material for industry or other benchmarking data or studies (and it should be confirmed whether the personal information and/or identity of a person would be identifiable or de-identified from the outset; or
- you give us permission to disclose the information.

We may retain your information during and after our engagement to comply with our legal requirements or as part of our regular IT back-up and archiving practices. We will continue to hold such information confidentially.

Where we use the information for training purposes, product or technology development, research or as source material for industry or other benchmarking data or studies, the identity of any individual or entity to which such information relates will not be identifiable from the output of the activity for which the information is to be used or disclosed.

We may mention that you are a client for promotional purposes.

LIMITATION OF LIABILITY

Our liability is limited by a scheme approved under Professional Standards Legislation.

You agree not to bring any claim against any of our [principals] [partners] [directors] [shareholders] or [employees] in their personal capacity.

To the maximum extent permitted by law, we are not liable to you for:

- indirect, special or consequential losses or damages of any kind; or
- liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms.

LIMITATION OF THIRD PARTY RIGHTS

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in the engagement letter that a specified third party may rely on our work.

DIRECTOR'S INDEMNITY

In the event that the entity invoiced by us for our services is unable to discharge its liabilities to us, then the entity's Directors or Trustees agree to personally indemnify us for any such liability.

INVOLVEMENT OF OTHERS

Jewell Moore operates as Jewell Moore (ABN 66 095 054 728), Jewell Moore Assurance Pty Ltd (ABN 70 654 856 827), and Jewell Moore International LLC. Staff from all 3 member firms may be involved with your work.

Self-Managed Superannuation Fund information is shared with the fund auditor and their associates.

Statutory audit information is shared with Jewell Moore Assurance Pty Ltd and its associates.

Information is shared with legal service providers for the incorporation of a corporate entity or settlement of a trust and in certain cases where amendments are required.

Information is shared with your financial planner, lawyer, or other representative as required by you. In such cases we may from time to time provide these service providers with information or instructions to assist them with providing services to you.

This may include but is not limited to services such as:

- Auditing of accounts (including Self-Managed Super Funds)
- Financial Planning & Dealing with Financial Institutions
- Home Loan, Business Loan & Personal Loan Services
- Investment and Insurance Services

Acceptance of our services in conjunction with this engagement document indicates your acceptance of the use of outsourced services as described above. Where the outsourced service requires that the disclosure of personal information to an overseas recipient, a consequence of your consent is that we, your accountants, will be required to take reasonable steps to ensure that Australian Privacy Principles are complied with by the overseas recipients of the Personal Information.

Where, as part of this engagement, the services of an external consultant or expert are required, an estimated cost and timeframe and involvement will be provided to you for your approval.

Jewell Moore also uses a number of software and support service providers and shares such personal information with them as is required. This is done in accordance with our privacy policy. This includes:

- Xero (servers located in Australia, United States, and New Zealand) to provide cloud-based accounting software for financial record keeping, reporting, and business management;
- Quickbooks Online (servers located in the United States) to provide cloud-based accounting software for financial record keeping, reporting, and business management;
- MYOB (servers located in Australia) to provide cloud-based accounting and business management software for financial record keeping, payroll, and reporting;
- FYIDocs (servers located in Australia) to provide document management and workflow solutions for the preparation and storage of financial statements and tax returns;
- Syft (servers located in Australia) to provide data analytics and reporting tools for financial analysis and business insights;
- OneDrive (servers located in Australia and global Microsoft data centers) to store and share documents and files securely;
- Fuseworks (servers located in Australia) to provide practice management software for workflow management, time tracking and client communications;
- ATOSmartdocs (servers located in Australia) to facilitate secure communication with the Australian Taxation Office and automated document processing;

- BGL (servers located in Australia) to provide specialized software solutions for SMSF administration, company secretarial and investment portfolio management;
- Dext (formerly Receipt Bank, servers located in Australia and United Kingdom) to provide automated data extraction and processing from receipts, invoices and financial documents;
- KeyPay (servers located in Australia) to provide cloud-based payroll processing, employee self-service and workforce management solutions;
- Seamlss (servers located in Australia) is used to provide cloud-based client onboarding, identity verification, and data collection solutions for accounting firms; and
- and other third parties from time to time and as separately notified to you.

To perform the services, we may provide these third parties with access to your data to the extent this is required to perform the services.

Your data will be stored in servers physically located in Australia (unless otherwise specified) and in accordance with the security practices of the third party service provider and our Privacy Policy.

There is the ability for you to act as the Subscriber for Xero Business Edition subscriptions and to "invite" us into that subscription as an "invited user", rather than having us act as the Subscriber to that subscription. Xero has different user roles, and in particular the Subscriber to a Xero subscription has the ability to control access rights to a Xero subscription.

If we are the Subscriber for your Xero Business Edition, we will always give you full access to your Xero subscription, including if the business relationship between us terminates or if there is a dispute between us. If you transfer your business to a new accountant, you will need to provide us with the name and email address of your chosen new Xero Subscriber for us to transfer your Xero subscription. We are bound by the Xero Partner Code of Conduct. This Code contains dispute resolution procedures and how your access to the Xero subscription will be maintained in the event of a dispute (including relating to non-payment of our fees) between us and you.

CONSUMER DATA RIGHTS

You may consent for an Accredited Data Recipient under the Consumer Data Right (CDR) to disclose your CDR data to us. You may nominate us as your Trusted Adviser for this purpose. As your Trusted Adviser, we will only access the data necessary to provide the services in this engagement letter.

OUR REPORTS & ADVICE

Any advice that we provide to you is for your exclusive use and must be used only for the purposes described in the Client Agreement. Unless we give written consent, our advice must not be disclosed in any way, including by publication on any electronic media, to any other party and may not be relied upon by any other party other than the Client. We are not responsible to any party other than our Client who might obtain a copy of the advice and who acts or refrains from acting on that advice.

Our primary form of correspondence is via email. We will send correspondence to you at the email address you provide us. You need to ensure that the email is regularly monitored and we are notified promptly of any changes.

In connection with the Services we may provide you with documents, reports or opinions in draft or oral form. We provide advice in draft form or orally only on the basis that you agree you may not rely on such advice. You agree that we are not responsible to you or anyone else where they act or refrain from acting on such draft and oral advice.

You agree that the signed copy of our documents, reports or opinions is the definitive version.

FEES

Our fees will be charged on the basis set out in the engagement letter and have been set based on the level of skill, responsibility, importance and value of the advice, as well as the level of risk.

If we have provided you with an estimate of our fees for any specific work, this is an estimate only and our actual fees may vary.

We may provide a fixed fee for the provision of specific services. If it becomes apparent to us, due to unforeseen circumstances, that a fixed fee is inadequate, we may notify you of a revised figure and seek your agreement to it.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by the ATO. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. You will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are to be paid by someone else.

We will bill monthly, and our invoices are due for payment within 14 days of issue. We may bill interim fees if a particular piece of work is taking longer than expected to complete.

Our fees set out in our engagement letter are exclusive of GST which will be added to our invoice where it is chargeable. Any disbursements and expenses we incur in the course of performing our services will be added to our invoices where appropriate.
Unless otherwise agreed to the contrary, our fees do not include the costs of any counsel, or other professionals or third parties engaged with your approval.

We may charge interest on late paid invoices at the rate of 6% above the RBA cash rate. We may also suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed.

We intend to exercise these rights only where it is fair and reasonable to do so.

In subsequent years we will increase fees based on our increased costs and inflation. Any increases in excess of 10% will be notified to you before we commence the work we are engaged to do.

VERSION
These terms and conditions will be updated from time to time. The version published at www.jewellmoore.com.au is the up to date version and all parties agree to rely on this version.

TERMINATION
Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party except where a conflict of interest has arisen, you fail to cooperate with us or we have reason to believe that you have provided us or any other person with misleading or factually inaccurate information, in which case we may terminate this agreement immediately. Termination will not affect any accrued rights.

INTERPRETATION
If any provision of the engagement letter or these terms is void, that provision will be severed and the remainder will continue to apply. If there is any conflict between the engagement letter and these terms, these terms prevail.

DISPUTES AND COMPLAINTS
If you have any concerns about our costs or services, please speak to the person responsible for this engagement, who is identified in our engagement letter. To resolve your concerns we have policies and procedures in place to deal appropriately with complaints and will use best endeavours to resolve a complaint or dispute to the mutual satisfaction of the parties involved. We may require you to detail your complaint in writing to allow us to fully investigate any concerns that you raise.

Where your complaint concerns a tax agent service or BAS agent service that we have provided, you also have the right to make a complaint to the Tax Practitioners Board in accordance with their complaints process described here https://www.tpb.gov.au/complaints.

REGISTER OF TAX AGENTS AND BAS AGENTS AVAILABLE FOR YOU TO SEARCH
The Tax Practitioners Board (TPB) maintains a register with details of registered, suspended and deregistered tax and BAS agents. This register is available to the public to search at https://www.tpb.gov.au/public-register.

We are obliged to advise clients of certain events which may influence your decision to engage us as your tax agent registration.

There are no current issues about which are obliged to advise you.

We are also obliged to advise you whether there are any conditions attached to our registration.

There are no current conditions attached to our registration.

YOUR RIGHTS UNDER TAXATION LAWS (INCLUDING TAX AGENT SERVICES ACT AND THE TAX AGENT SERVICES (CODE OF PROFESSIONAL CONDUCT))
Please refer to the attached fact sheet published by the Tax Practitioners Board (TPB) summarising your obligations to the ATO, and your tax practitioner's obligations to you, the TPB and ATO.

A copy of the fact sheet is here also at: https://www.tpb.gov.au/sites/default/files/2024-10/Information%20for%20clients%20factsheet.pdf.

SCOPE OF OUR SERVICES
We will provide the services listed in the appendix to your client contract. These services will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures will be limited exclusively for this purpose only. Thus, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

Our professional services are conducted and if applicable to your client contract, Annual Financial Statements will be prepared for distribution to the relevant specific entity or party for the purpose specified in the report or as agreed. We disclaim any assumption of responsibility for any reliance on our professional services to any party other than as specified or agreed, and for the purpose which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

By accepting the terms of our Client Contract, you consent to the appointment of Jewell Moore Chartered Accountants as your Tax Agent. Appointing us as your tax agent provides us with authority to prepare and lodge Australian Taxation Office documents and forms on your behalf, where appropriate and at our discretion.
The documents and forms may relate to tax agent administration, income tax, Goods and Services Tax (GST), Pay As You Go (PAYG), Fringe Benefits Tax (FBT) and activity statement matters.

Any advice given to the Taxpayer is only an opinion based on our knowledge of the Taxpayer's particular circumstances.

Our advice will cover income tax and Goods and Services Tax. It will not cover any other taxes such as stamp duty, land tax, or payroll tax. The scope of our engagement will be limited to the performance of the services listed above.