

Terms and Conditions

1. The fourteen (14) day money back guarantee is subject to the following:

1.1 Processing times by the Australian Taxation Office (ATO) which can be anything between 8 days and more than 12 weeks. This is beyond the control of KPN Accounting & Tax Pty Ltd.

1.2 The fourteen (14) day money back guarantee takes effect from the date KPN Accounting & Tax Pty Ltd receives payment in full for the professional services rendered and is also subject to clause 1 above.

1.3 The fourteen (14) day money back guarantee does not apply where tax returns for more than one year are processed at one time.

2. The Refer a friend Cash Bonus is subject to the following:

2.1 The \$20 Refer a Friend Cash bonus is only applicable if the person referred has had their tax return prepared by KPN Accounting & Tax Pty Ltd and all fees owing have been paid.

2.2 A \$20 Bonus will only be paid to the referrer by Electronic Funds Transfer due to the unsecure method of post.

2.3 The \$20 Bonus applies to each new client KPN Accounting & Tax Pty Ltd receives which was referred by you.

2.4 Once the \$20 Bonus has been paid to the referrer, no further Refer a Friend Cash Bonus is payable for referring that client.

3. Tax Return Terms & Conditions:

3.1 Each Tax Return is prepared by the Tax Preparer and reviewed by the Registered Tax Agent before it is lodged to the Australian Taxation Office. This is an ATO requirement.

3.2 No tax return will be lodged at the time of the appointment. Refer to clause 3.1

3.3 Once the Tax Return has been submitted to the Australian Taxation Office, the processing of the Tax Return is out of the control of KPN Accounting & Tax Pty Ltd.

3.4 The Australian Taxation Office will not exercise any enquiries from the Client or KPN Accounting & Tax Pty Ltd until thirty (30) days has passed from the date of lodgement. In the event the Tax Return has exceeded thirty (30) days, KPN Accounting & Tax Pty Ltd will contact the Australian Taxation Office at the request of the client and escalate the progress. This is not guaranteed to produce immediate results and the time frame for processing can be between eight (8) days and twelve (12) weeks.

3.5 KPN Accounting & Tax Pty Ltd Australia does not accept responsibility for delays in the Tax Return process caused by the Australian Taxation Office.

3.6 The Australian Taxation Office is entitled to audit or review any tax returns at their discretion and this is out of the control of KPN Accounting & Tax Pty Ltd.

3.7 KPN Accounting & Tax Pty Ltd will not tolerate abuse from clients in the event they are unhappy with their progress of their tax returns.

4. Payment of Accounts:

4.1 All invoices are to be paid on presentation.

4.2 If any invoice is not paid within seven (7) days a reminder letter or e-mail will be sent to request payment.

4.3 If the payment has not been received within a further seven (7) days the account will be handed over to a debt collection agency nominated by KPN Accounting & Tax Pty Ltd.

4.4 If the account is handed over to the debt collection agency, you will be liable for the costs of the outstanding account with KPN Accounting & Tax Pty Ltd and additional costs for the fee of the debt collection agency.

4.5 KPN Accounting & Tax Pty Ltd accept the following payment methods:

- a) Credit Card
- b) Cash
- c) Cheques
- d) Fee from Refund (Refer to Clause 5.)
- e) Electronic Transfers

5. Fee from Refunds:

5.1 KPN Accounting & Tax Pty Ltd will not allow the fee from refund payment option if the client has an outstanding debt with any Commonwealth Agencies such as Child Support or Centrelink. The reason being the expected refund may be used to pay off existing debts and KPN Accounting & Tax Pty Ltd, therefore, does not get payment for the services provided.

5.2 If in the event the fee from refund payment option is provided and expected refund is taken by any Commonwealth Agency, the client shall pay the account with KPN Accounting & Tax Pty Ltd within seven (7) days. Refer to Clause 4.)

5.3 An additional charge will be applied to the account total if the fee from refund payment option is selected. This additional fee is for administration, banking and auditing charges.

5.4 The funds received for a client are transferred into a Trust Account held by KPN Accounting & Tax Pty Ltd and are immediately transferred into the client's nominated bank account when received. No funds are held in the Trust Account for the client for longer than a period of twenty four (24) hours.