

EMK ACCOUNTING & TAXATION SERVICES

Privacy Policy

Effective Date: 1 January 2026 | **Last Updated:** 18 April 2026 | **Version:** 1.1

Next Review: 1 January 2027

Compliance: Privacy Act 1988 (Cth) | Australian Privacy Principles | Tax Agent Services Act 2009 | TPB Code of Professional Conduct

1. Introduction

EMK Accounting and Taxation Services ("we", "us", "our") is committed to protecting your privacy and handling your personal information responsibly. This Privacy Policy explains how we collect, use, store, and disclose personal information in accordance with the Privacy Act 1988 (Cth) and the Australian Privacy Principles (APPs).

This policy applies to all personal information we collect through our website (www.emkaccounting.com.au), intake forms, email communications, and in the course of providing our tax, BAS, and accounting services.

2. About Us

Business Name: EMK Accounting and Taxation Services

ABN: 46 983 139 492 | **TPB Registration:** 24805338

Email: info@emkaccounting.com.au | **Phone:** 1300 916 927

Website: www.emkaccounting.com.au | Servicing all of Australia (100% online)

We are a registered tax agent regulated by the Tax Practitioners Board (TPB) under the Tax Agent Services Act 2009. As a registered tax agent, we have specific legal obligations regarding the handling of client information, including Tax File Numbers (TFNs) and financial records.

3. Information We Collect

Personal Information

We collect personal information necessary to provide our tax, BAS, and accounting services, including:

- Full name, date of birth, and residential address
- Tax File Number (TFN) and Australian Business Number (ABN)
- Email address and phone number
- Bank account details (for ATO refund lodgement only)
- Identity documents (driver licence or passport — for new client verification only)

Financial Information

To prepare and lodge your tax return or BAS, we collect:

- Income summaries from all platforms (Uber, Amazon Flex, DoorDash, etc.)
- Bank statements and transaction records
- Business income and expense records
- Superannuation and investment information
- Asset and liability information where relevant
- BAS records and GST information

Employment Information

Where applicable:

- PAYG payment summaries and income statements
- Employer details
- Work-related expense receipts and records

Technical Information

When you use our website, we may automatically collect:

- IP address and browser type
- Pages visited and time spent on site
- Device type and operating system
- Referral source (how you found our website)

4. How We Collect Your Information

We collect information through the following channels:

- Directly from you via our online intake forms (BAS form, Tax Return form, ABN registration form)
- Via email, phone calls, and written communications
- From ATO systems (with your authorisation as your tax agent)
- From your accounting software (Xero, MYOB, QuickBooks — with your access credentials)
- From third parties such as employers (PAYG summaries) and financial institutions (with your consent)
- Through our website (contact forms, newsletter subscriptions, analytics tools)

5. Why We Collect Your Information

We collect and use your personal information solely to:

- Prepare and lodge income tax returns with the ATO on your behalf
- Prepare and lodge Business Activity Statements (BAS) with the ATO
- Register or manage your ABN and GST registration
- Provide bookkeeping, payroll, and STP reporting services
- Verify your identity as required by the TPB and ATO
- Communicate with you about your services, deadlines, and quotes
- Process payments and issue invoices
- Send tax tips, BAS reminders, and service updates (with your consent)
- Comply with our legal obligations as a registered tax agent

- Improve our website and services

6. How We Use and Disclose Your Information

Disclosures We May Make

We may disclose your personal information to the following parties, only to the extent necessary:

Government Agencies:

- Australian Taxation Office (ATO) — for lodgement of tax returns and BAS
- Tax Practitioners Board (TPB) — if required for compliance or investigation
- Other government agencies as required by Australian law

Third-Party Service Providers:

- Xero (cloud accounting software) — for bookkeeping clients
- MailerLite (email marketing platform) — for newsletter subscribers only
- Payment processors — for invoice and payment management
- Secure cloud storage and IT service providers
- Professional advisors (lawyers, auditors) — only with your prior consent

Legal Requirements:

- When required by law, court order, or regulatory authority
- To prevent or investigate fraud or criminal activity
- To protect the legal rights of EMK Accounting

What We Will NEVER Do

- Sell your personal information to any third party
- Use your information for purposes unrelated to your services
- Share your information for marketing purposes without your explicit consent
- Access your myGov or ATO accounts beyond what is required for your services

7. Tax File Numbers (TFN)

As a registered tax agent, we handle Tax File Numbers under strict legal requirements. Your TFN is:

- Collected only when strictly necessary for tax and BAS services
- Stored securely with encryption and access controls
- Accessible only to authorised staff directly involved in your services
- Never disclosed except to the ATO or as required by law
- Never stored in plain text or shared via unsecured channels

Unauthorised disclosure of a TFN is a criminal offence under the Privacy Act 1988 and the Tax Administration Act 1953.

8. Identity Verification and Documents

As required by the TPB, we must verify the identity of new clients before accessing ATO systems on their behalf. Identity documents you provide (driver licence, passport):

- Are submitted through our encrypted secure online forms only
- Are used solely for ATO identity verification purposes
- Are stored securely during the verification process only
- Are permanently deleted from our systems once verification is confirmed
- Are never shared with any third party except as required by law

If you are a returning client, you do not need to re-submit identity documents.

9. How We Store and Protect Your Information

Security Measures

We implement the following security measures to protect your personal information:

- 256-bit SSL encryption for all website data transmission
- Encrypted cloud-based document storage
- Password-protected systems with multi-factor authentication
- Access controls — information accessible only on a need-to-know basis
- Regular security updates and software patching
- Staff training on privacy obligations and confidentiality
- Secure disposal of documents (shredding and secure digital deletion)

Online Operations

As a 100% online accounting practice, all client interactions occur digitally. We:

- Collect documents via our secure encrypted intake forms
- Use Xero for cloud-based accounting and document management
- Conduct client communications via secure email
- Do not store client myGov passwords or ATO portal credentials
- Implement encryption for all sensitive client communications

Data Retention

We retain your personal information for a minimum of 7 years as required by tax legislation and the Tax Agent Services Act 2009. Records may be retained longer if required by law or an ongoing client relationship. After the retention period, information is securely and permanently destroyed.

10. Website Cookies and Analytics

Our website (www.emkaccounting.com.au) uses cookies and similar tracking technologies to improve your browsing experience and measure website performance.

Cookies: Small files stored on your device that help the website function correctly and remember your preferences.

Analytics Tools: We use Google Analytics (or similar) to understand how visitors use our site — including pages visited, time on site, geographic location (city/state level), and device type. This data is aggregated and anonymous.

You can disable cookies in your browser settings. Some website features may not function correctly if cookies are disabled.

11. Email Marketing

If you subscribe to our newsletter or tax updates:

- We collect your first name and email address only
- We use MailerLite to manage and send email communications
- You can unsubscribe at any time via the link at the bottom of every email
- We do not share your email address with any third party
- We send tax tips, BAS deadline reminders, and service updates only
- MailerLite's privacy policy applies to data processed through their platform

Subscribing to our email list does not create a professional tax agent-client relationship.

12. Your Privacy Rights

Under the Privacy Act 1988 and the Australian Privacy Principles, you have the right to:

Access Your Information

- Request a copy of the personal information we hold about you
- We will provide access within 30 days of a written request (a reasonable fee may apply for complex requests)

Correct Your Information

- Request corrections if your information is inaccurate, outdated, or incomplete
- We will update records promptly upon receiving a correction request

Withdraw Consent

- Opt out of marketing emails at any time via the unsubscribe link or by contacting us
- Request deletion of your data, subject to our legal retention obligations (7-year minimum for tax records)

Make a Complaint

- Lodge a complaint with us directly — we will investigate and respond within 30 days
- Escalate to the Office of the Australian Information Commissioner (OAIC) if unresolved

To exercise any of these rights, contact us at info@emkaccounting.com.au or 1300 916 927.

13. Data Breach Notification

In the event of a data breach that may result in serious harm to any individual, we will:

- Notify affected individuals as soon as practicable after becoming aware of the breach
- Notify the Office of the Australian Information Commissioner (OAIC) as required by the Notifiable Data Breaches scheme
- Take immediate steps to contain and remediate the breach
- Provide clear guidance on protective measures you can take
- Conduct a full investigation and implement measures to prevent recurrence

14. Overseas Disclosure

Some of our third-party service providers may store or process data outside Australia:

- Xero: Data stored in secure data centres in Australia and the United States
- MailerLite: Servers located in the European Union (GDPR compliant)
- Google Analytics: Data processed in accordance with Google's privacy policy

We take reasonable steps to ensure all overseas providers comply with privacy standards equivalent to the Australian Privacy Principles. We do not disclose personal information overseas for any other purpose.

15. Third-Party Websites

Our website may contain links to third-party websites including the ATO, TPB, and professional associations. We are not responsible for the privacy practices of any external website. We encourage you to read the privacy policy of every website you visit.

16. Our Professional Obligations

As a registered tax agent (TPB: 24805338), we are legally bound by:

- Tax Agent Services Act 2009
- Tax Agent Services (Code of Professional Conduct) Determination 2023
- Taxation Administration Act 1953
- Privacy Act 1988 (Cth) and Australian Privacy Principles
- Professional indemnity insurance requirements as set by the TPB

These obligations require us to maintain the confidentiality of client information and to handle all personal data with the highest standard of care.

17. Changes to This Policy

We may update this Privacy Policy from time to time to reflect changes in our practices, legal requirements, or business operations. When we make changes, we will update the "Last Updated" date at the top of this document. Continued use of our website or services after changes are posted constitutes your acceptance of the updated policy. We recommend reviewing this page periodically.

18. How to Make a Complaint

If you believe we have breached your privacy or the Australian Privacy Principles, please follow these steps:

Step 1 — Contact us directly:

- Email: info@emkaccounting.com.au
- Phone: 1300 916 927
- We will acknowledge your complaint within 5 business days and respond fully within 30 days

Step 2 — If unresolved, escalate to:

Office of the Australian Information Commissioner (OAIC):

- Website: www.oaic.gov.au
- Phone: 1300 363 992
- Email: enquiries@oaic.gov.au

Tax Practitioners Board (TPB) — for Code of Conduct matters):

- Website: www.tpb.gov.au
- Phone: 1300 362 829
- Email: info@tpb.gov.au

Consent

By using our website and submitting information through our intake forms, you consent to the collection, use, and disclosure of your personal information as described in this Privacy Policy. For our tax and BAS services, you will also be asked to sign a Terms of Engagement which includes specific consent provisions relating to your individual circumstances.

Contact Us About Privacy

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