

EMK ACCOUNTING & TAXATION SERVICES

Terms and Conditions of Use

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

Next Review: 1 January 2027

1. 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 | **Location:** Servicing all of Australia (100% online)

EMK Accounting and Taxation Services is a registered tax agent regulated by the Tax Practitioners Board (TPB) under the Tax Agent Services Act 2009. We provide tax and BAS services exclusively online to gig economy drivers, sole traders and small businesses across Australia.

2. Acceptance of Terms

By accessing or using this website (www.emkaccounting.com.au) you agree to be bound by these Terms and Conditions of Use and our Privacy Policy. If you do not agree with any part of these terms, please do not use this website.

We reserve the right to update these terms at any time. Continued use of the website after changes are posted constitutes acceptance of the revised terms. We recommend reviewing this page periodically.

3. Website Content and Information

General Information Only

The information on this website is provided for general informational purposes only. It does not constitute:

- Professional tax advice specific to your circumstances
- Financial, legal, or accounting advice
- A substitute for personalised professional advice

Tax laws and ATO requirements change frequently. While we strive to keep information accurate and current, we do not guarantee the completeness, accuracy, or currency of any content on this website. Always seek personalised professional advice for your specific situation.

No Professional Relationship

Viewing this website, downloading materials, or submitting an enquiry does not create a tax agent-client relationship. A professional relationship with EMK Accounting begins only when:

- We have agreed in writing to provide services to you
- You have signed our Terms of Engagement
- We have completed appropriate identity and due diligence checks
- You have paid or agreed to pay the quoted fee

4. Our Services

Services Offered

EMK Accounting provides the following services to eligible Australian clients:

- Individual and sole trader tax return preparation and lodgement
- Business Activity Statement (BAS) preparation and lodgement
- ABN and GST registration assistance
- Bookkeeping services
- Employer payroll and STP setup packages
- Tax and compliance advice for gig economy workers

Quoting and Fees

All fees shown on our website are indicative starting prices only and exclude GST unless otherwise stated. Your actual fee will be:

- Confirmed in writing via a quote before any work commences
- Based on the complexity of your circumstances and records
- Payable only after you have approved the quote in writing
- Fixed at the quoted amount once accepted — we do not charge more without your prior approval

Viewing pricing information on this website does not obligate you or us to enter into a service agreement.

Service Availability

We reserve the right to:

- Decline to provide services to any individual or business at our discretion
- Limit the number of clients we accept during peak periods
- Refer you to other professionals where your needs fall outside our expertise

Our services are available to Australian residents and businesses subject to Australian tax law. We do not provide services in relation to foreign tax obligations.

5. Use of This Website

Permitted Use

You may use this website to:

- Learn about our services and pricing
- Submit service enquiries and intake forms

- Access general tax and BAS information
- Download free resources and guides we provide
- Subscribe to our newsletter and updates

Prohibited Use

You must not use this website to:

- Engage in any unlawful, fraudulent, or harmful activity
- Attempt to gain unauthorised access to our systems or data
- Introduce viruses, malware, or any harmful code
- Copy, reproduce, or redistribute our content without written permission
- Use automated systems (bots, scrapers, crawlers) to extract data
- Impersonate EMK Accounting, our staff, or any other person or entity
- Submit false, misleading, or defamatory information
- Interfere with the operation or security of the website

6. Contact Forms and Secure Communications

Secure Document Handling

For the security of your personal and financial information, please note:

- Do NOT submit confidential tax documents (TFNs, bank details, income summaries) via general contact forms
- Use our secure intake forms at emkaccounting.com.au/bas-form/ or emkaccounting.com.au/tax-return-form/ for all document submissions
- Sensitive documents should be submitted through our encrypted client portal or via encrypted email where instructed
- Contact forms are for general enquiries only

Response Times

We aim to respond to all enquiries within 2 business days. Response times may vary during peak tax periods (June–October). For urgent matters, please call us directly on 1300 916 927.

7. Privacy and Data Collection

Your use of this website and our services is governed by our Privacy Policy, which explains in full:

- What personal information we collect and why
- How we store, use, and protect your data
- Your rights to access and correct your information
- How to make a privacy complaint

By using our website and submitting information through our forms, you consent to the collection and use of your information as described in our Privacy Policy. We comply with the Australian Privacy Principles under the Privacy Act 1988 (Cth).

Cookies

Our website uses cookies and similar tracking technologies to improve your browsing experience, analyse traffic, and measure the effectiveness of our content. You can control cookies through your browser settings. Disabling cookies may affect the functionality of certain parts of our website.

Identity Verification

As a registered tax agent, we are required by the TPB and ATO to verify the identity of new clients before accessing ATO systems on their behalf. Identity documents provided through our forms are:

- Encrypted during transmission and storage
- Used solely for ATO identity verification purposes
- Deleted after verification is confirmed
- Never shared with third parties except as required by law

8. Intellectual Property

Our Content

All content on this website is owned by or licensed to EMK Accounting and Taxation Services, including:

- Text, articles, guides, and educational resources
- Graphics, logos, icons, and images
- Website design, layout, and code
- Forms, templates, and downloadable documents

"EMK Accounting and Taxation Services" and our logo are trademarks. Unauthorised use is prohibited.

Limited Licence

You may:

- View and print pages for your own personal, non-commercial use
- Download resources we explicitly make available for client use

You may NOT:

- Modify, copy, or reproduce website content for commercial purposes
- Remove or obscure any copyright notices or attributions
- Sell, sublicense, or redistribute any of our materials
- Use our content to create competing products or services

9. Third-Party Links

Our website may contain links to third-party websites including the Australian Taxation Office (ATO), Tax Practitioners Board (TPB), and professional associations. These links are provided for your convenience only. We do not control these websites and are not

responsible for their content, accuracy, privacy practices, or any transactions you conduct with them. We recommend reviewing the terms and privacy policies of any third-party site before use.

10. Disclaimers and Limitation of Liability

No Warranty

This website and its content are provided "as is" without warranties of any kind. We do not warrant that the website will be uninterrupted, error-free, or free from viruses or harmful components. To the maximum extent permitted by Australian Consumer Law, we exclude all implied warranties.

Limitation of Liability

To the maximum extent permitted by law, EMK Accounting and Taxation Services is not liable for any direct, indirect, incidental, consequential, or special damages arising from:

- Your use of, or inability to use, this website
- Reliance on information obtained from this website
- Any errors, omissions, or inaccuracies in website content
- Technical failures, interruptions, or security breaches beyond our control
- Actions or omissions of third parties

Australian Consumer Law

Nothing in these terms excludes, restricts, or modifies any consumer guarantee, right, or remedy under the Australian Consumer Law (Schedule 2 of the Competition and Consumer Act 2010) that cannot be excluded by law.

11. Professional Standards

As a registered tax agent (TPB: 24805338), EMK Accounting adheres to:

- Tax Agent Services Act 2009
- Tax Agent Services (Code of Professional Conduct) Determination 2023
- Australian Privacy Principles (Privacy Act 1988)
- Professional indemnity insurance requirements set by the TPB
- ATO lodgement and compliance obligations

We are committed to providing competent, honest, and professional services to all clients. Liability is limited by a scheme approved under Professional Standards Legislation.

12. Indemnification

You agree to indemnify and hold harmless EMK Accounting and Taxation Services, its directors, employees, and agents from any claims, damages, losses, costs, or expenses (including reasonable legal fees) arising from:

- Your breach of these Terms and Conditions

- Your violation of any applicable law or regulation
- Your infringement of any third-party rights
- Any false, inaccurate, or misleading information you provide to us
- Your misuse of this website or our services

13. Termination of Access

We reserve the right to suspend or terminate your access to this website at any time, without notice, if we believe you have violated these terms or engaged in any conduct that is harmful to us, other users, or third parties. We may also modify or discontinue the website at any time at our sole discretion.

14. Governing Law

These Terms and Conditions are governed by the laws of New South Wales, Australia. Any disputes arising from these terms or your use of this website will be subject to the exclusive jurisdiction of the courts of New South Wales, Australia.

15. Complaints and Disputes

If you have a complaint about our services or this website, please contact us first:

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

If we cannot resolve your complaint, you may escalate to:

Tax Practitioners Board: www.tpb.gov.au | 1300 362 829

Office of the Australian Information Commissioner: www.oaic.gov.au | 1300 363 992

16. Severability and Entire Agreement

If any provision of these terms is found to be invalid or unenforceable, the remaining provisions will continue in full force and effect. These Terms and Conditions, together with our Privacy Policy and any signed Terms of Engagement, constitute the entire agreement between you and EMK Accounting regarding use of this website and our services.

Acknowledgement

By using this website, you acknowledge that:

- You have read and understood these Terms and Conditions
- You agree to be bound by these terms
- You understand that this website provides general information only
- You will seek personalised professional advice for your specific tax situation

- A professional engagement begins only upon signed Terms of Engagement and confirmed payment

Contact Us

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