

# Code of Conduct Policy

## Purpose

This policy affirms **Brilliant Bookkeeping**'s belief in responsible social and ethical behaviour from all employees. This policy clarifies the standards of behaviour that **Brilliant Bookkeeping** expects of all employees.

## Principles

Our employees contribute to the success of our organisation and that of our Clients. **Brilliant Bookkeeping** fully endorse that all employees are not deprived of their basic human rights.

Furthermore, our employees have an obligation to the Business, our Clients and themselves to observe high standards of integrity and fair dealing. Unlawful and unethical business practices undermine employee and Client trust.

## Policy

Our Code of Conduct policy applies to all employees and provides the framework of principles for conducting business, dealing with other employees, clients and suppliers. The Code of Conduct does not replace legislation and if any part of it is in conflict, then legislation takes precedence. This policy is based the TPB Code of Professional Conduct:

### 1. Honesty and integrity

- 1.1. You must act honestly and with integrity.
- 1.2. You must comply with the taxation laws in the conduct of your personal affairs.
- 1.3. If you:
  - receive money or other property from or on behalf of a client, and
  - hold the money or other property on trustyou must account to your client for the money or other property.

### 2. Independence

- 2.1. You must act lawfully in the best interests of your client.
- 2.2. You must have in place adequate arrangements for the management of conflicts of interest that may arise in relation to the activities that you undertake in the capacity of a registered tax agent.

### 3. Confidentiality

- 3.1. Unless you have a legal duty to do so, you must not disclose any information relating to a client's affairs to a third party without your client's permission.

#### 4. Competence

- 4.1. You must ensure that a tax agent service that you provide, or that is provided on your behalf, is provided competently.
- 4.2. You must maintain knowledge and skills relevant to the tax agent services that you provide.
- 4.3. You must take reasonable care in ascertaining a client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to a statement you are making or a thing you are doing on behalf of a client.
- 4.4. You must take reasonable care to ensure that taxation laws are applied correctly to the circumstances in relation to which you are providing advice to a client.

#### 5. Other responsibilities

- 5.1. You must not knowingly obstruct the proper administration of the taxation laws.
- 5.2. You must advise your client of the client's rights and obligations under the taxation laws that are materially related to the tax agent services you provide.
- 5.3. You must maintain the professional indemnity insurance that the Board requires you to maintain.
- 5.4. You must respond to requests and directions from the Board in a timely, responsible and reasonable manner.

From 1 January 2024

- 5.5. You must not employ, or use the services of, an entity to provide tax agent services on your behalf if:
  - you know, or ought reasonably to know, that the entity is a disqualified entity; and
  - the Board has not given you approval under section 45-5 to employ or use the services of the disqualified entity to provide tax agent services on your behalf.
- 5.6. You must not provide tax agent services in connection with an arrangement with an entity that you know, or ought reasonably to know, is a disqualified entity.
- 5.7. You must comply with any obligations determined under section 30-12. of the Tax Agent Services Act 2009 (TASA)

Brilliant Bookkeeping expects co-operation from all employees in conducting themselves in a professional, ethical and socially acceptable manner of the highest standards.

Any employee in breach of this policy may be subject to disciplinary action, including termination.

Should an employee have doubts about any aspect of the Code of Conduct, they must seek clarification from Terry Jones.

This policy will be regularly reviewed by **Brilliant Bookkeeping** and any necessary changes will be implemented by the **CEO**.