

## Client Engagement Letter

- We hereby request MacKinlay Dennison & Associates Ltd, Chartered Accountants, to provide accountancy and taxation services including the preparation of Annual Financial Accounts and Income Taxation Returns on a special purpose reporting basis to comply only with the requirements of Income Tax and GST legislation.

The relevant Financial Accounts are to be prepared from information and records supplied by us and no audit is requested.

- We hereby authorise MacKinlay Dennison & Associates Ltd, Chartered Accountants:
  - (a) to place the following taxpayers/entities on their Inland Revenue Agency List for the purpose of filing Tax Returns and to obtain information from the Inland Revenue Department by any means for all current and future tax types.
  - (b) to obtain copies of bank statements from the clients' banks where it is necessary in order to complete the client's Financial Accounts.
- We agree that the accounting services provided by MacKinlay Dennison & Associates Ltd will be charged on the basis of actual time spent by the accountants and support staff of MacKinlay Dennison & Associates Ltd on the relevant engagements and assignments.
- We acknowledge that payment of all invoices will be due at the time of issue of the respective invoices and the fee will be in default if not paid by the 20<sup>th</sup> of the month following the date of the invoice.
- In the event that there is a default in payment of fees we acknowledge that MacKinlay Dennison & Associates Ltd reserves the right to charge and add the following costs to the outstanding fees:
  - Interest calculated at a rate of 1.2% per month on the amount of the outstanding fees;
  - Legal costs and debt collection recovery costs incurred in the course of recovering the outstanding fees and interest;
  - The cost of the time MacKinlay Dennison & Associates Ltd spends attending to all matters pertaining to the process of recovering the outstanding fees and interest. The cost will be calculated on an hourly basis at the normal administration charge out rate for MacKinlay Dennison & Associates Ltd.
- We also acknowledge that the directors of MacKinlay Dennison & Associates Ltd reserve the right to terminate their accounting services in the event that the fees remain unpaid without prior arrangement and reserve the right to retain any client records or files until payment is made.
- Pursuant to the Privacy Act 1993 we authorise you to hold and utilise general credit information about ourselves which may be disclosed to any third party in connection with credit management and control purposes. This may involve the disclosure, sharing and exchanging of personal information with other customers of a credit reporting agency.

NAME

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Signatures: \_\_\_\_\_  
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Date \_\_\_\_\_