

Tax Practitioners Board Document

Janet Sgambellone is a registered tax agent with the Tax Practitioners Board (**the TPB**).

All registered tax agents and registered BAS agents (collectively referred to here as **registered tax practitioners**) must comply with the requirements of the *Tax Agent Services Act 2009*. As part of those obligations, I am required to make all current and prospective clients aware of the matters set out below.

Information about the TPB Register

The TPB is responsible for the registration and regulation of tax practitioners to ensure they comply with the requirements of the *Tax Agent Services Act 2009*.

The TPB maintains a public register that contains details of all tax agents and BAS agents that are currently registered with the TPB, including those whose registration has been suspended. The TPB Register also includes the names of certain unregistered entities and individuals. You can access the TPB Register via the TPB website at www.tpb.gov.au/public-register

You can search the TPB Register by entering the tax practitioner's name or registration number. The TPB website also provides guidance on how to search the TPB Register, which is available at www.tpb.gov.au/help-using-tpb-register

Making a complaint to the TPB

If you have any concerns or issues in relation to the tax agent services provided by me, please contact Janet Sgambellone, 0431 736 518 or admin@sevilleaccounting.com.au or website form. We will work with you to resolve these matters as quickly as possible.

The TPB also has a process for making a complaint about a tax agent service that has been provided by a registered tax practitioner. If you wish to make a complaint to the TPB about the tax agent services that I have provided (or that have been provided by another registered tax practitioner), you can do so via the TPB's website using its online complaints form, which is available at myprofile.tpb.gov.au/complaints/

Further information about how to make a complaint to the TPB (including its complaints process) is available at www.tpb.gov.au/complaints

General information about rights, responsibilities and obligations

The *Tax Agent Services Act 2009* includes the Code of Professional Conduct (**the Code**) which sets out the professional and ethical standards that registered tax practitioners must comply with.

As a registered tax practitioner, my obligations to clients under the Code include, but are not limited to, acting lawfully in their best interests, acting honestly and with integrity, having arrangements in place to manage any conflicts of interest, taking reasonable care to ensure the taxation laws are complied with and providing services in a competent and timely manner. Further information about the Code obligations is available on the TPB website at www.tpb.gov.au/code-professional-conduct

Under the taxation laws, clients also have obligations to their registered tax practitioner including, but not limited to, being truthful with the information they provide, keeping the required records and providing them (if required) on a timely basis, advising of any changes that may impact the tax agent services to be provided and being co-operative with their tax practitioner's requests and meeting their due dates.

More information about the obligations of clients and registered tax practitioners is available on the TPB website at www.tpb.gov.au/obligations and in its factsheet, [Information for Clients](#).

Prescribed events within the last five years

Registered tax practitioners are required to advise their clients if any of the following events have occurred within the last five years (but not before 1 July 2022):

- Their registration was suspended or terminated by the TPB.
- They were an undischarged bankrupt or went into external administration.
- They were convicted of a serious taxation offence.
- They were convicted of an offence involving fraud or dishonesty.
- They were serving, or were sentenced to, a term of imprisonment in Australia for six months or more.
- They were penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for being a promoter of a tax exploitation scheme.
- They were penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for implementing a scheme that has been promoted on the basis of conformity with a public ruling, private ruling or oral ruling in a way that is materially different from that described in the ruling.
- They were penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for promoting on the basis of conformity with a public ruling, private ruling or oral ruling, a scheme that is materially different from that described in the ruling.
- The Federal Court has ordered them to pay a pecuniary penalty for contravening a civil penalty provision under the *Tax Agent Services Act 2009*.

Accordingly, I advise that none of the above events have occurred during the relevant period.

Registration subject to conditions

Registered tax practitioners are required to advise clients of any conditions currently imposed on the registration by the TPB. A 'condition' limits the scope of services they can provide.

I advise that there are no conditions currently imposed by the TPB on my registration

The information disclosed on this page was last updated on 1 August 2025.