

The Work

Accounting Advice

Based on the specific information and instructions provided by the Client, Mackinlay's and the UPA Group will from time to time provide the Client with accounting advice and services in relation to the Client's personal and/or business arrangements.

This may include accounting advice in the following areas:

1. Financial Statements
2. Income Tax
3. Capital Gains Tax
4. Fringe Benefits Tax
5. Land Tax
6. Group Tax
7. Customs Duty
8. Payroll Tax
9. Stamp Duty
10. Corporations Law
11. Superannuation Fund Administration
12. Other work generally recognised as accountancy work that is required by the Client

Technical Advice

Based on the specific information and instructions provided by the Client, Mackinlay's and the UPA Group will from time to time provide the Client with technical advice and services in relation to the Client's personal and/or business arrangements.

This may include technical advice in the following areas:

1. Asset protection
2. Wealth creation
3. Business succession planning
4. Estate planning
5. Family risk;
6. Taxation including the *Income Tax Assessment Act 1936* and *1997*, the *Fringe Benefits Tax Assessment Act 1986*, *A New Tax System (Goods and Services Tax) Act 1999*, various other taxation Acts, Regulations and Rulings, the *Superannuation Industry (Supervision) Act 1993* and its accompanying Regulations, the *Superannuation Entities (Taxation Act) 1987*, the *Stamp Act 1894 (QLD)*, the *Duties Act 2001 (QLD)* and all similar State Revenue Acts
7. Various other policies, concepts and revenue laws that affect the client

Investments Advice

As Authorised Representatives of UPA Investments Pty Ltd we are able to provide advice in the areas of financial planning, superannuation, risk insurance, managed investments, securities, tax effective investments and gearing. Any advice in relation to the afore mentioned will be provided by UPA Investments Pty Ltd who is a holder of an Australian Financial Services (AFS) Licence number 226360.

Work Specific to Client's Instructions

These are the Client's instructions as understood by Mackinlay's and the UPA Group. The Client should immediately contact Mackinlay's and the UPA Group if they feel any aspects of the Client's instructions have been misunderstood.

Additionally, all advice provided by Mackinlay's and the UPA Group is based on the specific instructions provided by the Client. If any of the Client's circumstances change which could affect the accuracy of the Client's instructions then the Client must notify Mackinlay's and the UPA Group immediately.

Mackinlay's and the UPA Group will not be liable for providing advice based on the Client's incorrect instructions.