

Individual Questionnaire Answers for Alexander, Simon John March 2024 (2024 Tax Year)

Business Activity			
Business Activity by Individual	Yes	No	
Has any business activity been carried out under this individual for the financial year? That includes owning a rental property personally or running any kind of business in the name of this individual.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If you answer yes you will be presented a different set of questions suitable for a sole trader.			
Income			
Income (Please provide copies of relevant documents)	Yes	No	?
Salary / Wages (we can obtain these details from the IRD on your behalf)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
COVID Income - Received a Wage Subsidy or Resurgence during the applicable financial year	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Interest (you must provide RWT certificates or other supporting docs relating to savings accounts, term deposits etc)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments:			
Crypto Currency Trading	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Dividends (you must provide dividend statements to support any dividends)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Income earned from overseas sources, including amounts received from an overseas pension (NZ tax residents are taxed on worldwide income regardless of whether they bring it back to NZ or not)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Expenses			
Expenses (Please provide copies of relevant documents)	Yes	No	?
Income Protection Insurance (please provide copy of policy and confirmation of premiums)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Investment Expenses (expenses incurred as a result of personal investment activity but not captured elsewhere e.g. business mentors, share monitoring etc)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Other Income			
Other Income (for income/losses from entities completed outside of our firm and relevant to your personal tax position, provide details or comments)	Yes	No	?
Partnerships	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments:			
Trusts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Shareholder Salaries	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
LTC Profits/Losses	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Other Income (please provide details)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Donations Rebate			
Donations Rebate	Yes	No	?
Please provide copies of receipts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Student Loan			
Student loan	Yes	No	?
Do you have a student loan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Working for Families			
Working for Families	Yes	No	?
Would you like us to estimate your Working for Families Tax Credits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Comments:			
Home Office			
HOME OFFICE - Questionnaire	Yes	No	
Do you have home office space?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Comments:			
If you have a preference where the home office expenditure is claimed, please stipulate what entity : Te Mata Property Investments Ltd, but happy for it to be claimed wherever is best.			
Comments:			
If unsure, please tick		<input type="checkbox"/>	
Expenses already been recorded?	Yes	No	
Have any of these expenses already been recorded in any of the accounting systems, bank accounts or any other source documents provided to us?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Comments:			
Address			
What is the address of the home office? : 2402b Cardrona Valley Rd			
What is the total floor area of the house? (m2) : 75			
Comments:			
What is the total floor area of your office space used for business purposes? (m2) : 24			
Comments:			

Please provide the total annual cost of the following expenses:		
Rent (if property not owned) \$:		
Comments:		
Interest (on Mortgage) \$:		
Comments:		
Building and/or Contents Insurance \$: 1504.88		
Comments:		
Body Corporate Fees \$:		
Comments:		
Electricity/Gas \$: 2831.70		
Comments:		
Repairs and Maintenance \$: 500		
Comments:		
Rates and Water Rates \$: 4971.48		
Comments:		
Telephone/Internet expenses (incl. line rental) \$: 5906.79		
Comments:		
Other - please specify \$:		
Comments:		
Other		
Is there any other information you think we should know when preparing your tax return?		
The IRD no longer issues refund cheques. If you are expecting a refund for this entity, please confirm the bank account details you would like it deposited into:		
Bank account name : S J Alexander and N S Alexander		
Bank account number : 12-3099-0579318-00		
Documents		
Upload any other documents here:		
Review Documents		
Document	Section	Size
1 . 9 5 5 4 - x x x x - x x x x - 5643_Statement_2024-04-08.pdf	ReviewDocumentsIndividual	595.31 KB
Additional Information		
Additional information	Yes	No
Will you be supplying additional information? If so, please provide details below.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Comments:		
Warning – We strongly discourage the provision of any information via post or courier due to security reasons. This includes USB drives. If you would like to supply this information via any means other than via Email or through CA Portal, please check with us first.		

Declaration

Declaration Signed By :	Simon Alexander
Declaration Signed On :	06/08/2024
IP Address :	118.148.77.116

STANDARD ENGAGEMENT TERMS FOR THE PROVISION OF SERVICES

PREAMBLE

- A. In consideration for GRA agreeing to work for the Client (or continue to work for as the case may be), the client agrees that any engagement for the provision of services by GRA to the client (or any related entity to the client) are upon the terms set out in this agreement.
- B. Unless a written quote or fee estimate is provided by GRA, all services are provided on a time and attendance basis. Services include written and oral advice.

1. DEFINITIONS

- 1.1 "GRA", "we", "us" and "our" shall mean Gilligan Rowe & Associates LP, any subsidiary or related entity, as the case may be or any agents, employees, or any subsequent entity renamed from any of the above.
- 1.2 "You" shall mean the Client, any person acting on behalf of and with the authority of the Client, or any person purchasing services from us with ostensible authority from you.
- 1.3 "Client" shall mean you, and any entity that you are a related party to, that instructs GRA to provide professional services for it.
- 1.4 "Services" shall mean all professional services provided by us to you on your instructions, including the provision of all incidental goods, professional accounting services, company formations, preparation of trust deeds and formation and administration of trusts, professional advice, taxation consultancy, professional Trustee services through related entities including associated Trustee Companies or software installation and support as the case may be or any fee, charge or disbursement cost associated with the supply of services by us to you.

2. RESPONSIBILITIES OF GRA

- 2.1 We will provide the agreed services in accordance with your instructions with reasonable skill, care and diligence in accordance with recognised professional standards.
- 2.2 The obligation on us to perform the services is subject to:
 - (a) You complying with your responsibilities in terms of clause 12 herein;
 - (b) Any third party performing their respective obligations within a reasonable time (provided that if we are experiencing delays with a third party, we will contact you).

3. ACCEPTANCE

- 3.1 Any instructions received by us from you for the supply of services shall constitute acceptance of the terms and conditions contained herein by you and all entities related to you.

4. USE OF INFORMATION

- 4.1 As a result of providing services to you we will collect personal information. You authorise us to collect, retain and use this information to provide services and develop our relationship with you.
- 4.2 You authorise us to disclose personal information to third parties should our engagement require us to do so. You also authorise us to obtain personal information from any

person, including but not limited to Government Departments, solicitors or bankers for the purposes of completing any engagement.

4.3 Personal information will be held at our offices. Under the Privacy Act 1993 you have the right to access and correct your personal information.

4.4 You authorise us to use your information when dealing with third parties GRA work with in relation to any matter in connection to your affairs, including IRD, banks, credit agencies etc.

5. FEES

5.1 Where a fee has not been agreed in writing or orally, we shall provide any services at the same rate that such services are provided by us to our other clients at the time of the contract, and this shall include time taken to travel, investigate and report, as well as transport costs, any disbursements and office recoveries.

5.2 The fee may be increased by the amount of any reasonable increase in the cost of supply of the services that is beyond our control. Should this occur we will discuss it with you. In addition we reserve the right to increase fees from time to time to cover the increase costs of doing business, including inflation in office and labor costs.

5.3 A flat fee will be rendered for providing tax management services and tax payment reminders of \$75 per entity plus GST. Further a flat fee of \$140 shall be charged for filing corporate annual returns online, plus any disbursement paid to the companies office.

5.4 Unless otherwise agreed, all fees are rendered on a time and attendance basis. For the avoidance of doubt, this includes telephone calls and the provision of ad hoc advice. Figures quoted are GST exclusive and before an Office Service Charge at the applicable rate has been added.

5.5 You agree to reimburse us for all disbursements incurred by us while providing services to you, including the levying of an office services fee in the amount of 4% of any fee rendered which we will describe as "Office Service Charge"). In addition to this fee, specific disbursements may be levied on a case by case basis as is appropriate. Eg. Travel costs including time and mileage are to be met by you. A further fee may be added to any Trust or Company to cover the cost of the folder and tab system.

5.6 In consideration for GRA agreeing to act for any entity that is a party to this agreement including the guarantors, in relation to security for costs, all parties to this agreement are deemed to agree that any real estate property or any asset owned by any entity that is party to this agreement is pledged in support of GRA's fees as security and that GRA shall have the right to lodge security over such asset or assets now or in the event of default on payment terms by any party to this agreement. At anytime after the signing of this agreement if any party to the agreement are or is in default of payment terms to GRA or in the opinion of GRA insolvent, then GRA may at its sole discretion lodge a caveat over any property or require that the parties to this agreement sign a suitable security agreement to support such undertaking to mortgage or secure any asset.

5.7 In consideration for GRA agreeing to act for the parties to this agreement, the parties to this agreement grant a limited power of attorney to GRA to give effect to the lodgement of caveats and security documents and agreements in support of the undertakings set out in this agreement.

5.8 In signing this agreement, you are requested and advised to take independent legal and accounting advice in relation to all matters in this agreement. If you or any entity that is a party to this agreement fail to take such advice, you are deemed to have waived your right to the benefit of such advice and the parties agree that GRA and any Trustee entity associated to GRA shall be deemed to have advised.

5.9 Charge out Rate Schedule

Services performed on a time and attendance basis, have the following rates applied (hourly or part thereof) which were correct at the time of publishing and any increases will be published in standard terms of engagement on our website at www.gra.co.nz

GRA Directors all \$500+GST/hr

Matthew Gilligan

John Rowe

Salesh Chand

Anthony Lipscombe

Trustee Services Manager \$250+GST/hr

Juliette Martin

Client Service Managers all \$450+GST / hr

Anthony Strevens

Anna Loginova

Nathan Budd

Quade Fraser

Senior Accountants all \$350+GST / hr

Book Keeping and Xero Support \$90 hr + GST

Secretarial Support All administration and secretarial support \$90 hr + GST

All fees plus office service charge of 4% and plus GST

6. PAYMENT

- 6.1 Payment for our services must be made in full without deduction, set off or withholding whatsoever on or before the 20th day of the month following the date of invoice unless otherwise agreed or stipulated in writing ("the due date").
- 6.2 Interest may be charged, at our sole discretion, on any amount owing after the due date at the rate of 1.5% per month or part month thereof.
- 6.3 Any expenses, disbursements and legal costs incurred by us in the enforcement of any rights contained in this contract shall be paid by you, including any reasonable legal fees or debt collection agency fees and our time at normal charge out rates.

- 6.4 Receipt of a cheque, bill of exchange, or other negotiable instrument shall not constitute payment until such negotiable instrument is cleared in full.
- 6.5 We shall have the right of lien over any records of the client, whether or not these records have been paid for by the client. Such right of lien shall be in addition to all our rights referred to herein.
- 6.6 You authorise us to list any payment default with credit reporting agencies.

7. CA PORTAL - SECONDARY USERS ACTING AS AGENT

- 7.1 CA Portal is a website service that enables you to complete annual tax information questionnaires by scanning and uploading your records and digitally signing our terms of engagement and accompanying declarations. These records (your cashbook and summary of related tax disclosure information) are required before we can start working on your tax affairs.
- 7.2 The questionnaires require your approval and acceptance of responsibility for the information supplied to us as we rely on the information to prepare your tax records.
- 7.3 You may authorize secondary users to have online access to your questionnaires, either via your own actions or requesting GRA setup a user account for them on your behalf. In such instances, you acknowledge the secondary user is acting as agent on your behalf and that you are fully responsible for any actions of any secondary user you authorize. You agree the authority of the secondary user shall continue until you revoke it either yourself, or engage us to revoke it on your behalf in writing and we have had an opportunity to act upon it.

8. PERSONAL GUARANTEE BY PERSON SIGNING BELOW

- 8.1 Where you/the Client are trading via a company, Trust or Limited Partnership, in consideration for GRA agreeing to provide services to the Client/you, the natural persons instructing GRA who are the principal owners of the Client group of related entities jointly and severally guarantee all of GRA's charges arising out of any engagement as if you/they personally (and jointly and severally) instructed the work to be done. The natural person/s instructing GRA to act for their related Client group of entities also acknowledge that you/they execute this contract both in a personal capacity and on behalf of the company, Trust, Limited Partnership or other entity (where applicable), such that all obligations under their contract for services to GRA are both the separate entities obligations and your/r personal obligations..

9. QUOTATION & FEE ESTIMATES

- 9.1 Where a quotation is given by us for services:
 - (a) The quotation shall be valid for one year from the date of issue; and
 - (b) The quotation shall be exclusive of Disbursements and Goods and Services Tax unless specifically stated to the contrary.
 - (c) We reserve the right to withdraw any quotations given to you without prior notice at any time after the quotation is given and before acceptance by you.
- 9.2 Where services are required in addition to the services contemplated by the quotation, you agree to pay for the additional cost of such services.
- 9.3 A quotation may include an estimate of the cost of a service to be provided by a third party. Any variation in the actual charge made by the third party may result in a variation to the total price payable by you.
- 9.4 Where a Fee estimate is given, this represents an estimate of fees and is subject to change. A fee estimate differs from a quote in that we are only giving an indication of the fee, not a fixed price.
- 9.5 Where a fee estimate is given and an engagement is begun on the basis of the fee estimate, we will endeavour to alert you to any change in cost exceeding 33% of the estimate.

10 SECONDARY CONSULTANTS AND AGENCY

- 10.1 You authorise us to contract either as principal or agent for any services or part of the services required to complete any engagement.
- 10.2 Where we enter into a contract of the type referred to in clause 8.1 you agree to pay any amounts due under that contract.
- 10.3 Where we decide to contract work out, you authorise us to disclose your affairs to the third parties involved in the provision of outsourced services to you, providing that we shall bind such contractor to a duty of confidentiality and supervise such contractors work ensuring it meets the standards required of a Chartered Accountant under the code of ethics of their ruling body.

11 LIABILITY

- 11.1 In consideration for GRA agreeing to act as your professional services provider and perform any services covered by this agreement, no claim for direct or indirect damage against us in respect of any services provided shall in any case exceed the fee rendered for the services in respect of which such damage arose.
- 11.2 In consideration for GRA agreeing to act as your professional services provider and perform any services covered by this agreement, the Client/you agree to indemnify us against all claims of any kind brought by any person or entity in connection with any services provided to you.

12. GUARANTEES

- 12.1 The Consumer Guarantees Act 1993, the Commerce Act 1986, the Fair Trading Act 1986 and other statutes may imply warranties or conditions or impose obligations upon us which cannot by law (or which can only to a limited extent by law) be excluded or modified. Our liability shall only apply to the minimum extent required by any statute. You acknowledge that if our services are provided to you for the purposes of a business, the provisions of the Consumer Guarantees Act 1993 shall not apply to our supply of such services.

13. COPYRIGHT AND INTELLECTUAL PROPERTY

- 13.1 We own, and have copyright in all work, documents, and software produced by us in connection with our services. You agree not to copy, distribute or publish any work GRA provide to you, other than in the ordinary course of communicating with organisations directly affected by the work we are completing for you. For the avoidance of doubt GRA retain the copyright in work we do for you, and you may not reproduce it or sell it to others for personal financial gain.
- 13.2 Should you replicate any GRA work or document you agree to pay GRA's rendered fee for that service, such fee to be determined at the sole discretion of GRA.

14. RESPONSIBILITIES OF CLIENT

- 14.1 You authorise us to act as your Taxation Agent with the Inland Revenue Department (IRD) and give us permission to link you to our taxation agency. Instructing us to provide services shall constitute such authorisation unless the assignment is not related to the provision of taxation compliance services. Taxation compliance services are any services that will require us to contact the IRD in the ordinary course of conducting our duties for you from time to time, including preparing financial statements and taxation returns etc.
- 14.2 You will provide to us clear instructions including all information which may be relevant to the provision of services.
- 14.3 The Client shall supply information to GRA that is required for GRA to perform the services GRA is engaged to supply the Client from time to time, including providing specialist taxation or asset planning advice, financial advice, or compilation engagements (preparing financial statements and tax returns for special purpose or general purpose financial reporting),
- 14.4 Where the Client supplies information to GRA, the Client acknowledges that GRA may and will rely on this information in preparing or undertaking any engagement it is performing for Client and the Client has a responsibility to ensure the information they supply is accurate and correct. GRA shall have no duty to query the correctness of any information supplied by the Client under these engagement terms.
- 14.5 The Client agrees that any information supplied by the Client to GRA that contains errors or misstatement in the information supplied, that results or flows through to cause error or misstatement in reports or work produced by GRA (as part of any engagement GRA are performing for the Client), shall be the Client's sole responsibility where they have provided inaccurate information causing (fully or partially) the error.
- 14.6 Where error or inaccuracy in information supplied by the client causes harm to the Client or any third party (harm for any reason whatsoever as long as it stems from the error or misstatement), then in consideration for GRA agreeing to work for the Client the Client shall hold GRA indemnified for any loss, cost or harm that results from misstatement in reports or work produced by GRA, provided that such harm is stemming from the Client supplying incorrect information to GRA.
- 14.7 Should you decide to terminate our services you will pay to us all amounts outstanding (including full payment for services which are partially completed and all disbursements and office services fees incurred by us whether directly or indirectly resulting from your termination of this agreement). We will retain ownership of all working papers and records produced by us and will only release copies of these to any subsequent accountant after all outstanding accounts have been settled in full. If you terminate our services, you acknowledge that you are required to pass a director's resolution changing the company's registered office and address for service and give effect to such change.

You authorise GRA to amend the details at the Companies Office to the address of your new advisor or to your residential address, if we detect that you have failed to do this, though after notification of exit we are under no obligation to monitor such matter. Our fee for updating the Companies Office records is \$100 plus GST.

15. DISPUTE RESOLUTION

- 15.1 If you have a dispute regarding our fees you should in the first instance, contact the accountant or consultant assigned to you or any director of GRA
- 15.2 If the dispute remains unresolved, you agree to the matter being submitted to EITHER the Chartered Accountants Australia & New Zealand ('CAANZ') for review by their fees resolution service. The decision of CAANZ shall be final. Alternatively disputes may be referred to The Disputes Tribunal division of the Auckland District Court to be heard in Auckland.

16. JURISDICTION

- 16.1 This agreement and all relationships and attendances resulting from it are to be governed and construed in all respects in accordance with the laws of New Zealand.
- 16.2 The parties agree that any dispute will be filed and heard in the relevant court or tribunal at Auckland only

17. ALTERATIONS TO THIS AGREEMENT

- 17.1 The terms of this engagement are the total agreed terms of engagement, and oral discussions of any nature may not be implied onto this contract. Any variation to these terms of engagement must be in writing and signed by both parties.

18. NON-WAIVER

- 18.1 Failure by us to enforce any of the terms and conditions contained in this contract shall not be deemed to be a waiver of any of the rights or obligations we have under this contract. Further, if any provision or item of this contract fails, all remaining provisions shall stand enforceable between the parties.

19. GUARANTORS

- 19.1 Any personal guarantee made by any third party shall not exclude you in any way whatsoever from the liabilities and obligations contained in this contract. You shall be jointly and severally liable with any guarantor under the terms and conditions of this contract.
- 19.2 If you are a company or trust, your director(s) or trustee(s) shall be jointly and severally liable with you to us for the performance of all obligations including but without limitation payment to us of all monies due to us for the provision of the services, pursuant to and repeated in 6.7.

20. CANCELLATION AND SUSPENSION

- 20.1 We have the right without notice to suspend or cancel in whole or in part any agreement for the supply of services to you if you breach any of your obligations under this contract or fail to pay any money owing after the due date.
- 20.2 Where there is any cancellation or suspension under clause 18.1 of this contract you agree to pay us all amounts outstanding at the time (including full payment for services which are partially completed and all disbursements and office services fees incurred by us whether directly or indirectly resulting from the cancellation or suspension).

21. FORCE MAJEURE

We shall not be liable for delay or failure to perform our obligations arising from any Act of God or if the cause of the delay or failure is beyond our control.

22. ASSIGNMENT

22.1 You shall not assign all or any of your rights or obligations under this contract without our written consent.

23. ANTI-MONEY LAUNDERING AND COUNTERING FINANCING OF TERRORISM ACT 2009

23.1 GRA is a reporting entity under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 (AML).

23.2 This means we are required to comply with AML legislation for specific services we provide to new and existing clients.

23.3 GRA may be required to sight valid documentation to prove certain details e.g. identity, address etc not only for the client and entities in their direct control but also for other parties involved in any related entities.

23.4 In the event that during the client's relationship with GRA and subsequent to providing us with valid proof per the above the client changes their name or address or the identification used to prove their identity is replaced for any reason then the client must provide updated details and valid proof to GRA as soon as they possibly can.

23.5 In consideration for GRA agreeing to act for the Client, the Client agrees that if they change their business and or commence any new or different business to that previously disclosed to GRA, then the client irrevocably undertakes to immediately notify GRA of the new business to allow GRA to perform customer due diligence in order to satisfy GRA's obligations under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 (AML). The parties agree by extension of this that failure on the Client's part to notify GRA shall constitute a breach of this agreement with GRA, and the further the Client agrees to indemnify GRA for any subsequent losses including statutory fines resulting to GRA as a result of the Client failing to provide such notification.

23.6 GRA will invoice clients for the costs of AML compliance for their related entities. This will likely be in the form of a fixed fee to cover general AML compliance and additional fees charged at time and cost in situations where the compliance takes longer for reasons outside the control of GRA including delays caused by the client or any other third party that the client has instructed. These fees may change overtime as interpretation of the AML law is clarified for our industry.

24. MISCELLANEOUS

24.1 This agreement is the total agreement and supersedes all prior written or oral agreements

24.2 You authorise us to from time to time, to deduct fees due from any taxation refunds received as your taxation agent. We will provide you with notification by issuing an invoice of charges at least 7 days before we deduct any fees. We will issue a reconciliation of the gross refund received less fees deducted.

24.3 You agree to receive various electronic correspondence from us from time to time including (but not limited to) monthly newsletters.

24.4 The persons signing below acknowledge the provisions of Clause 6.7 and 17.2 above relating to personal guarantees and the obligations of the person signing below in relation to this contract.

24.5 I/We acknowledge GRA may receive commission or a share of fees on services it organises, facilitates or recommends to us including, but not limited to, AFA referrals; insurance services; banking services; legal services; property management services; seminar events; and accounting software or subscriptions.

24.6 The IRD has advised that all future refunds they issue must be direct credited to a bank account as they are abolishing cheques. Mistakes by the IRD are relatively common and the new policy removes our ability to check the amount refunded is correct before you receive it. You must therefore let us know immediately if you receive a refund from the IRD that is unexpected or different to what we have indicated to you so that we can identify the reasons and any actions that might be required. Any failure or delay in communicating to us any such errors or variances could result in increased tax, interest and penalties owed to the IRD even if the IRD made the original error. If you are at all unsure, please advise and we will clarify for you.