

## 2025 Authority to Act

**Client Name:**

**IRD Number:**

To Active Chartered Accountants,

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2025. I/We undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information.

I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in, the expression by you or an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations - however should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

I/We also accept that you have the right to charge interest on overdue payments at the rate of 1.5% per month, and that all accounts are due for payment on the 20<sup>th</sup> of the month following invoice.

I/We accept that any collection costs you incur will be fully recoverable from me/us, and that the signatory/signatories below personally guarantees payment of the fees charged.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us; however, you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we have signed.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**This form MUST be signed and returned with your records.**