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Paul Delahunty
Tax Practitioners Board
Email: communications@tpb.gov.au

Re: 72-hour complaint resolution process

The National Tax and Accountants Association ('NTAA') appreciates the opportunity to provide feedback to the Tax Practitioners Board ('TPB') on this issue.

NTAA concerns with the 72-hour timeframe

The NTAA fully acknowledges the need for the TPB to refer a complaint back to the tax agent and for the tax agent to undertake endeavours to resolve the complaint.

However, it remains unclear why the TPB has decided to superimpose a 72-hour timeframe over the whole process. This hints at the suggestion that tax agents have thus far been recalcitrant in resolving client complaints although the NTAA is not aware of the TPB indicating this is the case.

Whatever the reason may be, the NTAA has major concerns that 72 hours is a commercially unrealistic timeframe. It seems to completely ignore the busy and pressured nature of, and the growing demands associated with, being in private practice.

The fact that a complaint has been made strongly indicates that the relationship between the tax agent and the client has become strained. This, of itself, can easily stifle a tax agent's attempts to communicate with the client meaning the likelihood of resolving the complaint within 72 hours will potentially be minimal.

Whilst the NTAA acknowledges the TPB is not suggesting that the complaint 'must' be resolved within 72 hours, requiring a tax agent to 'endeavour' to resolve the complaint within this period, potentially:

- places unnecessary stress on the tax agent;
- involve a greater impost of time despite the TPBs assertion to the contrary;
- may cause the tax agent to compromise the tax agent services they provide to their clients;
- forces the tax agent to 'roll over' just to satisfy the client (even where the tax agent may not be in the wrong whatsoever); and
- causes a further breakdown of the tax agent / client relationship as the client may not be available to properly engage with their tax agent in the 72-hour period.

Also of note is that the NTAA has recently received overwhelming negative feedback from its tax agent members attending its Tax Schools seminars. Consistent with the above, their concerns centred around the uncommercial nature of the 72-hour timeframe and the unnecessary stress it will place on them.



The NTAA suggests that the TPB consider implementing a more realistic timeframe whilst still requiring the tax agent to resolve the complaint in a timely manner. For example, a tax agent would have five or seven working days to 'commence' to take action towards resolving the complaint and would be expected to resolve it within 28 days.

The tax agent could complete and return appendix B at the end of the five or seven day period setting out what action they have taken and any reasons why they believe the complaint will not be able to be resolved within 28 days. The tax agent would then advise the TPB when the complaint has been resolved or otherwise provide the TPB with a status update at the end of the 28-day period.

Should the TPB wish to discuss any aspect of this, please feel free to contact Nick Connell on 0417 310 627 or nick.connell@corsem.com.au.

Yours faithfully,



Geoff Boxer
Chief Executive Officer
NTAA