

DISCLOSURE STATEMENT

Information we are required to disclose to you:

ALM Williams Advisors Pty Ltd (trading as ALM Williams Partners) is a registered Tax Agent which is registered to provide tax agent services under the *Tax Agent Services Act 2009*.

Under this Act, the *Tax Agent Services (Code of Professional Conduct) Determination 2024* requires that we make the following disclosures to you:

1. The Tax Practitioners Board (TPB) maintains a register of Tax Agents and BAS Agents. You can access and search the TPB register at <https://www.tpb.gov.au/public-register>
2. If you have a complaint about our Tax Agent services, you will need to contact us in the first instance.

We will provide you with an email acknowledgement of receipt of your complaint and our understanding of the circumstances. The email will inform you that we will attempt to resolve your complaint as soon as possible and will outline the dispute resolution process.

If you are unhappy with the outcome that we propose, you can then make a complaint to the TPB. Further details can be found at <https://www.tpb.gov.au/complaints>

The TPB will send you an email to acknowledge the receipt of your complaint and review and risk assess your complaint. If you are unhappy with how the TPB has dealt with your complaint, the above link includes details about your review rights and who can further assist you.

3. Detailed information including your obligations and rights as a taxpayer can be found on the *Information for clients factsheet* contained on the TPB website at the following link:
https://www.tpb.gov.au/sites/default/files/2025-03/Information%20for%20clients%20factsheet%202025_0.pdf