

**Legal Statement**

All material contained in the Battista Accountants Pty Ltd website is provided as a general guide only. No material should be accepted as authoritative advice and any person wishing to act upon the material contained in this website should first contact a member of Battista Accountants Pty Ltd to receive properly considered advice which will take into account his or her own specific circumstances.

No responsibility is accepted for any action taken without advice, by readers of the material contained in this website.

Liability limited by a scheme approved under the Professional Standards Legislation.