

2024 CA Members Remuneration Survey Report



**CHARTERED
ACCOUNTANTS**
AUSTRALIA + NEW ZEALAND



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RESEARCH FIRST

CEO Foreword

In a challenging economic environment, CA ANZ's annual Remuneration Report provides our members access to vital information about their remuneration and career progress.

At the same time, the report provides employers with insights into recruiting and retaining people in a highly competitive talent market.

This survey is the only one of its kind for the Australian and New Zealand accounting professions. So, it was also pleasing to see that this year more of our members participated in the survey – a 41 per cent increase from 5,905 to 8,340, meaning the data is deeper and richer than ever before.

While the executive summary on the following page provides a helicopter view of the report's essential findings, a couple of things have stood out for me.

First, the good news - even within tough economic conditions - accounting remains a well-remunerated profession. Remuneration growth remains robust as members advance in their careers. This means members can expect a strong return on the investment they make in developing their skills. It's a convincing value proposition for our profession to share with those considering a career in accounting.

It is often said that our membership is a broad church and this year's survey highlights the diverse preferences and needs of a multi-generational workforce, providing insight into how employers can best create dynamic workplace conditions that meet important non-remuneration expectations.

More than ever, members are seeking more than just a paycheck—they're looking for opportunities to grow their careers, develop new skills, balance family and life through flexible arrangements, and find purpose in their work. To attract and retain top talent, employers need to offer these benefits in a genuine way and communicate them clearly as part of their long-term strategy. This report also highlights how different demographics have varying expectations, which employers must take into account.

But there are findings in this report that show we still have a lot of work to do to create a profession where both women and men can thrive, illustrated by a stubbornly persistent gender pay gap of 18 per cent in Australia, and 22 per cent in New Zealand.

A key driver of the gap is representation in senior, higher-paying roles. For example, women hold only 23 per cent (Australia) and 38 per cent (New Zealand) of equity partnerships in public practice which contributes heavily to the gender pay gap.

And no one will be surprised to hear that the pay gap widens significantly when members' reach the life stage when they're traditionally raising families. Women tend to take more time off to care for children, whereas men often use this time to travel. This underscores the need to empower and support men in taking time off to share caregiving duties at home.

We also see varying attitudes across generations. Members, especially those aged 20-39, are calling for more women in senior leadership roles, greater pay transparency, and flexible working options for carers.

That's why addressing the gender pay gap issue remains key to our Diversity, Equity and Inclusion strategy, as part of improving the attractiveness of the entire accounting profession.

A range of reporting shows that accounting enrolments at university are falling. Creating an attractive, inclusive profession is vital to addressing this challenge. Our profession must be equipped to not only respond to the diverse nature of our clients, but also to attract new members from every community.

Chartered Accountants are known for looking at the bigger picture and charting the best course of action to make a difference for the future of the communities in which they live and work.

Together, let's use these insights to shape a profession with fairer and more equitable access to career opportunities and recognition of the value everyone brings, tailored to supporting the diverse needs of our members as they progress through their careers.



A handwritten signature in black ink, appearing to read 'Ainslie'.

Ainslie van Onselen LLB MAppFin
Chartered Accountants Australia and New Zealand
Chief Financial Officer

Executive Summary

This year, 8,340 members participated in the survey, marking a 41% increase compared to 2023. The data revealed a 3% rise in total median remuneration for full-time employees, consistent with the growth recorded in 2023. Overall, part-time workers' remuneration increased by 4% in Australia and 7% in New Zealand.

Remuneration increases

While remuneration increases grow faster in a members' early career phase compared to other phases, the survey also reveals strong long-term growth. Full-time respondents with 0-5 years' experience reported remuneration of \$90,000 in Australia and \$77,250 in New Zealand, with the strongest growth being for those with 6-10 years' experience up 41% to \$126,880 in Australia and 53% to \$118,300 in New Zealand.

And remuneration growth continues throughout careers, as respondents with 21 years or more experience reported annual remuneration of \$225,000 in Australia and \$170,980 in New Zealand.

Fifty-eight per cent of all respondents reported receiving a pay rise, with 42% in the 20-29 age band reporting an increase of 7.6% or above: the most of any age group. In comparison, 12% of those older than 50 received a lift of 7.6% or more. Also, 25% of those aged 30-39 and 14% of those aged 40-49 reported a pay rise of more than 7.6%.

Many early-career participants expected higher pay increases than they received. Forty-two per cent of 20-29 year-olds expected more, compared to 31% of 30-39 year-olds. Expectations then dropped across subsequent age bands, with just 12% of those aged 60 or older receiving pay rises that did not meet their expectations.

Beyond Remuneration

Beyond remuneration, many members highly rate flexible working as a non-remuneration employment benefit, with 68% specifically valuing flexible start and finish times.

There are distinct generational and gender preferences for non-remuneration benefits. Flexible start and finish times (77%) and the ability to work from home (71%) were most important for women, whilst both men and women rated meaningful work highly (64% and 61% respectively). Men also valued flexible start and finish times (60%) and the ability to work from home (52%).

Career progression was the top ranked benefit for 20-29-year-olds (81%). They also uniquely prioritised learning and development in their top three. For those aged 40-49, meaningful work ranked second among non-remuneration benefits, and it was the top choice for those older than 50.

For the first time this year, remuneration data has been reported for members based overseas. This cohort reported higher total median remuneration than their Australian and New Zealand counterparts, ranging from AU\$414,472 in the United States, to AU\$380,223 in Singapore and AU\$255,866 in the United Kingdom.

Gender Pay Gap

The gender pay gap is the difference between earnings of women and men, expressed as a percentage of men's pay. In Australia it is 18%, which means that men overall earn \$16 per hour more than women. In New Zealand the gender pay gap is 22%, meaning that men overall earn \$19 per hour more than women across the accounting profession.

While awareness of the gender pay gap is increasing (54% of respondents recognise that one exists, compared to 45% in 2023), almost a quarter of members deny its existence, and many confuse it with pay equality. The gender pay gap also widens with age. In Australia, it is 5% for those aged 20-29 years, and 24% for those aged 40-49 years. In New Zealand it's minus 1% for those aged 20-29 years and 25% for those aged 40-49 years.

Systemic bias is listed by 39% of members as a reason for the gender pay gap. Close behind, 37% identify carer responsibilities as contributing to the pay gap. Women (63%) experience significant career impacts from longer parental leave compared to men (35%), who usually take shorter breaks, often for travel.

When it comes to gender balance at the top levels of accounting firms, women hold only 23% (Australia) and 38% (New Zealand) of equity partnerships in public practice, which contributes to the gender pay gap. Of the members who acknowledge the gender pay gap, 55% want to see more opportunities for women to reach senior leadership roles, 53% want greater pay transparency such as having access to pay scales and salary bands, and 51% list increased workplace flexibility for carers as actions their firms should take.

86% of members who acknowledge the pay gap believe it's important for CA ANZ to advocate for initiatives that reduce the pay gap in the accounting profession. This will therefore remain a key focus under our [Diversity, Equity and Inclusion strategy](#).



Remuneration

Research Design and Objectives

Research

This survey measures remuneration and related perspectives among Chartered Accountants Australia and New Zealand (CA ANZ) members across different career stages, locations, sectors and positions.

The data analysis focuses on year-on-year trends with the overall goal of providing a useful annual resource to members and the wider profession. All monetary figures are presented in local currency, unless stated otherwise.

Methodology

Fieldwork was conducted by CA ANZ in August and September 2024 using the Qualtrics platform. Truwind | Research First conducted data processing and produced summary results.

Due to a low response rate from individuals who did not identify as male or female, their data has been excluded from the remuneration analysis to protect confidentiality.

The survey achieved a sample of n=8,340:

2024	Achieved n	Achieved %	Weight
Women	3,906	47%	44%
Men	4,428	53%	56%
Other	2	0%	0%
Prefer not to say	4	0%	0%
20-29 years	1,077	13%	16%
30-39 years	2,297	28%	29%
40-49 years	2,068	25%	24%
50-59 years	1,774	21%	17%
60-69 years	770	9%	9%
70+ years	354	4%	5%

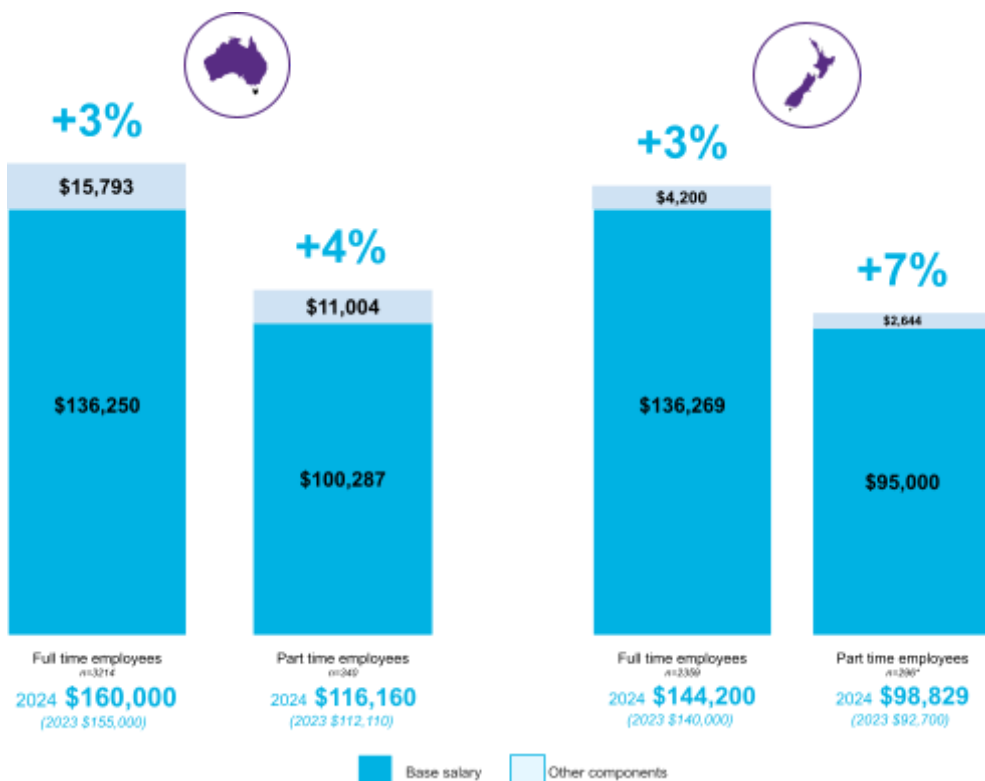
Weighting

Weighting was applied to bring the age and gender of respondents in line with CA ANZ's membership demographics to ensure the results are representative of the membership base.



Median total remuneration by country

In the past year, the median total remuneration for full-time employees in both countries has increased in line with inflation. For part-time employees, the increase is slightly higher, reaching 4% in Australia and 7% in New Zealand.



Australia – FTEs

39% (2023 41%) receive a bonus. Median bonus among those who receive one is \$20,000 (2023 \$20,000).

Australia – PTEs

26% (2023 20%) receive a bonus. Median bonus among those who receive one is \$12,064 (2023 \$10,000).

New Zealand – FTEs

30% (2023 31%) receive a bonus. Median bonus among those who receive one is \$18,302 (2023 \$18,280).

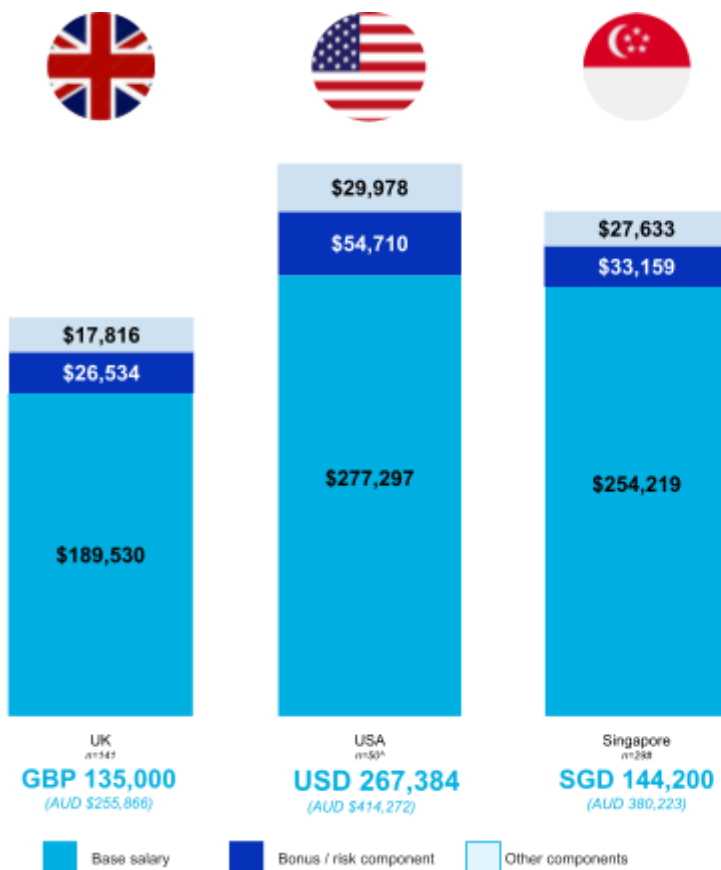
New Zealand – PTEs

19% (2023 15%) receive a bonus. Median among those who receive one is \$5,000 (2023 \$10,000).

Notes:
The bonus/risk component median is usually \$0 (because fewer than half of most subgroups receive a bonus).

** Base salary, bonus/risk component and other components are each expressed as median values and therefore do not add up to the median total remuneration reported. Monetary figures are all in local currency.*

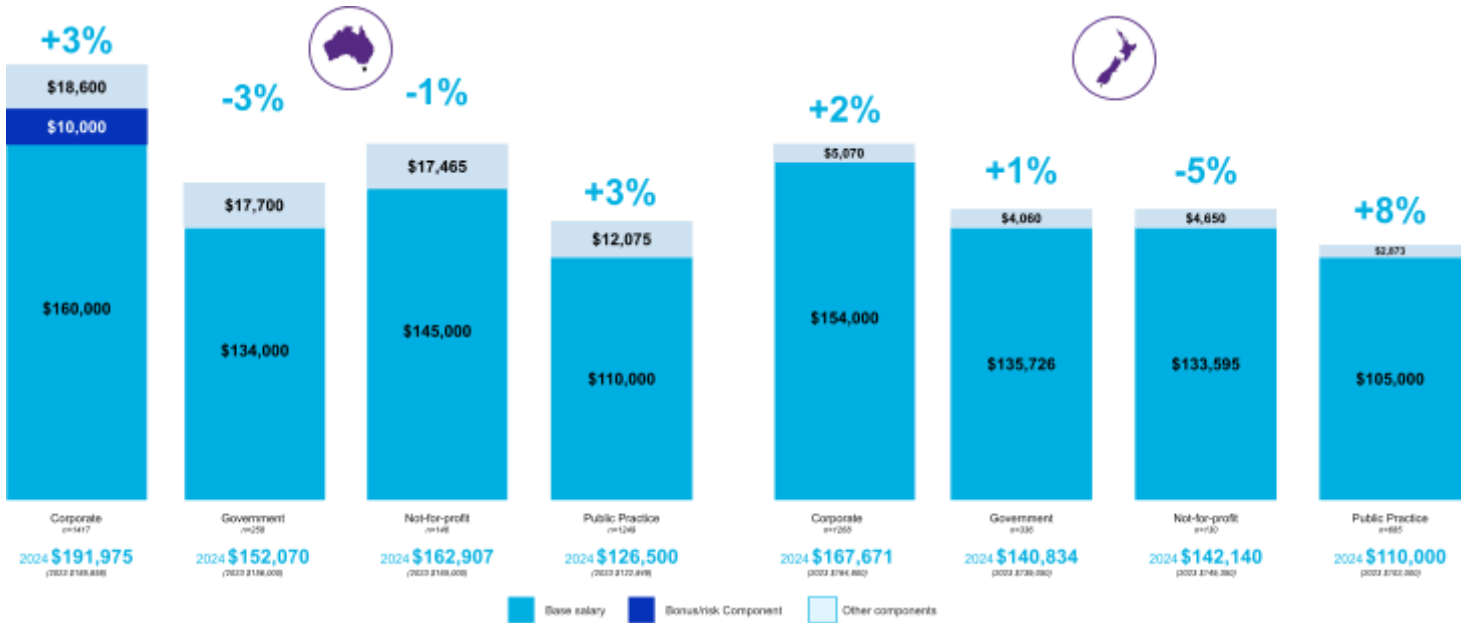
Overall, overseas survey participants reported higher full-time median total remuneration compared to those in Australia and New Zealand, although the number of respondents was considerably smaller.



Notes:
Monetary figures are all in AUD for comparison purposes against local currency (spot rates dated 30-9-24 GBP 1.8953; USD 1.4989; SGD 1.1053)
*Base salary, bonus/risk component and other components are each expressed as median values and therefore do not add up to the median total remuneration reported.
#Base size 30-99: indicative read - view result with caution
Base size under 30 – too low for indicative read

Median total remuneration by organisation types (full-time employees)

Against a background of relatively strong remuneration growth for members working in public practice, members working for government organisations in Australia and not-for-profit organisations in both New Zealand and Australia report a reduction in median total remuneration year-on-year.



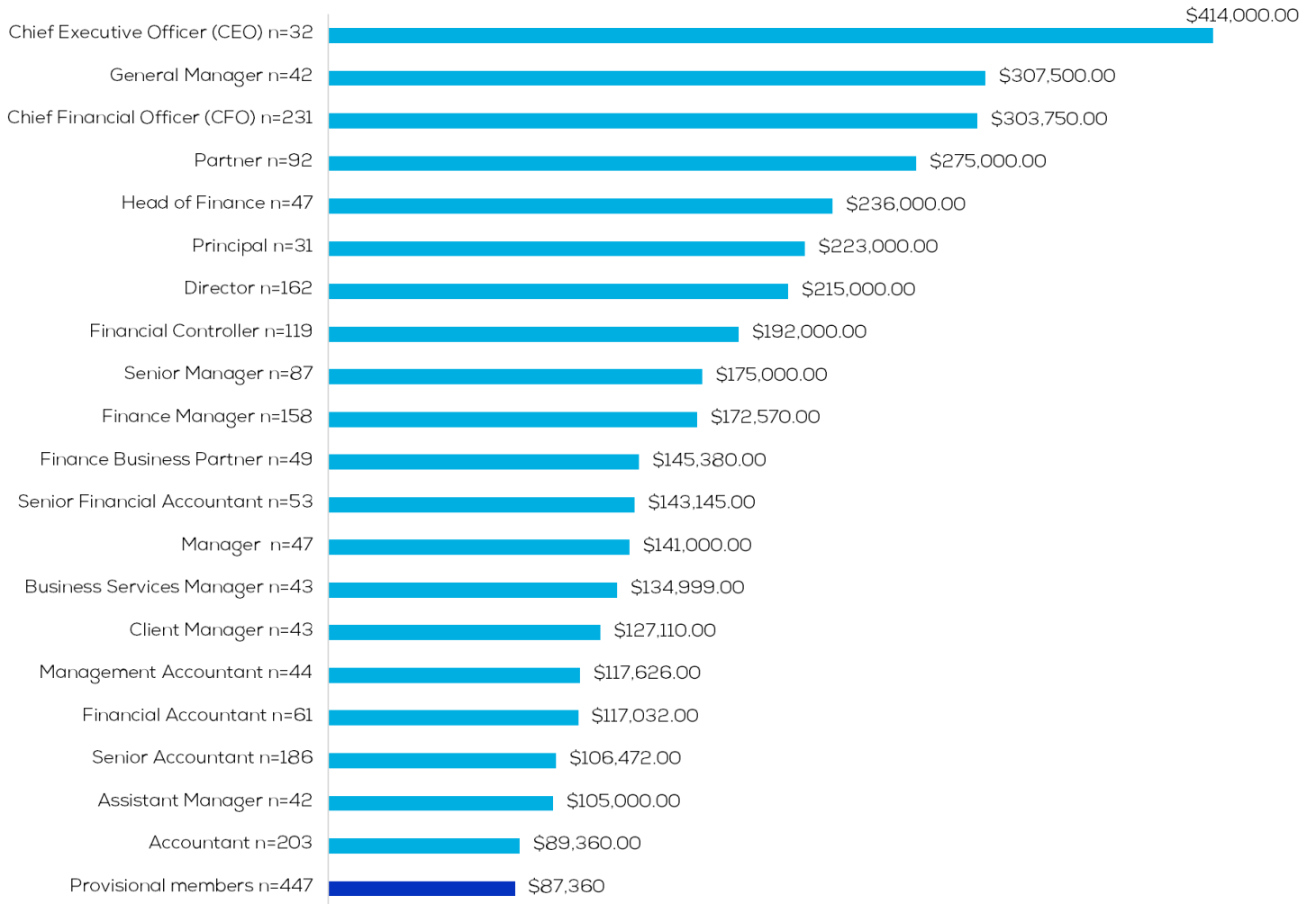
*Base salary, bonus/risk component and other components are each expressed as median values and therefore do not add up to the median total remuneration reported. Monetary figures are all in local currency. Bonus / risk component median is usually \$0, because median is the midpoint and fewer than half of each group receive a bonus.



Median total remuneration by job title (full-time employees)

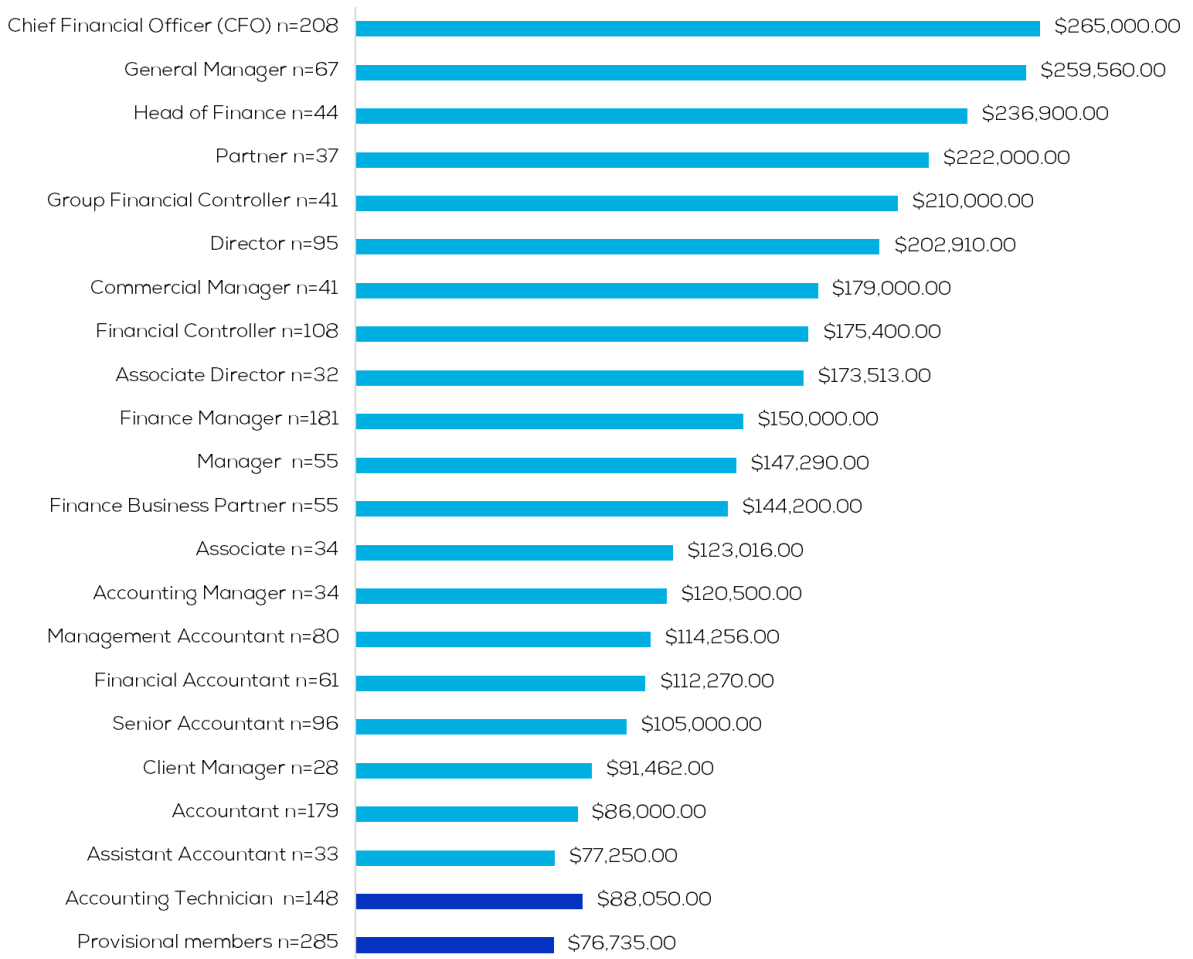
Less than half of respondents in both Australia (43%) and New Zealand (39%) have "Accountant" in their job title. This highlights the diverse range of careers available to CA ANZ members, showcasing the versatility and broad applicability of their skills and qualifications. Job titles with less than 30 responses have been omitted as small sample sizes are unlikely to be representative of the population.

Australia



Note: Monetary figures are all in local currency. Most frequently provided job titles shown. Job titles with less than 30 responses have been omitted as small sample sizes are unlikely to be representative of the population.
Base size 30-99: indicative read - view result with caution

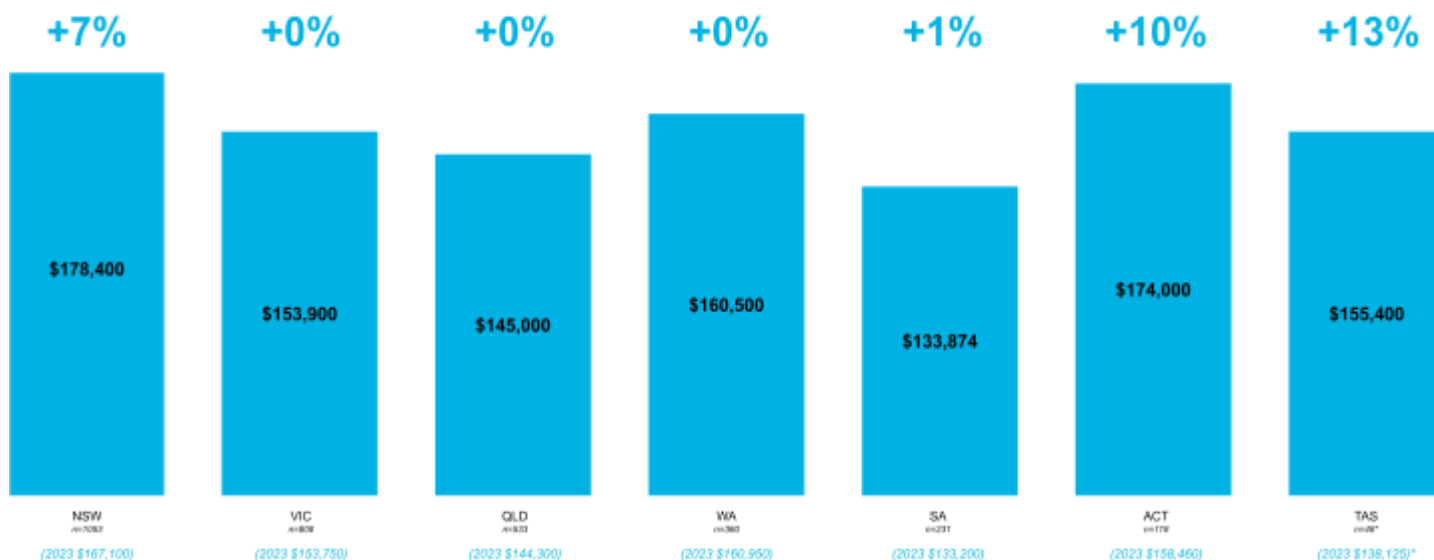
New Zealand



Note: Monetary figures are all in local currency. Most frequently provided job titles shown. Job titles with less than 30 responses have been omitted as small sample sizes are unlikely to be representative of the population.
Base size 30-99: indicative read - view result with caution

Median total remuneration by Australian state (full-time employees)

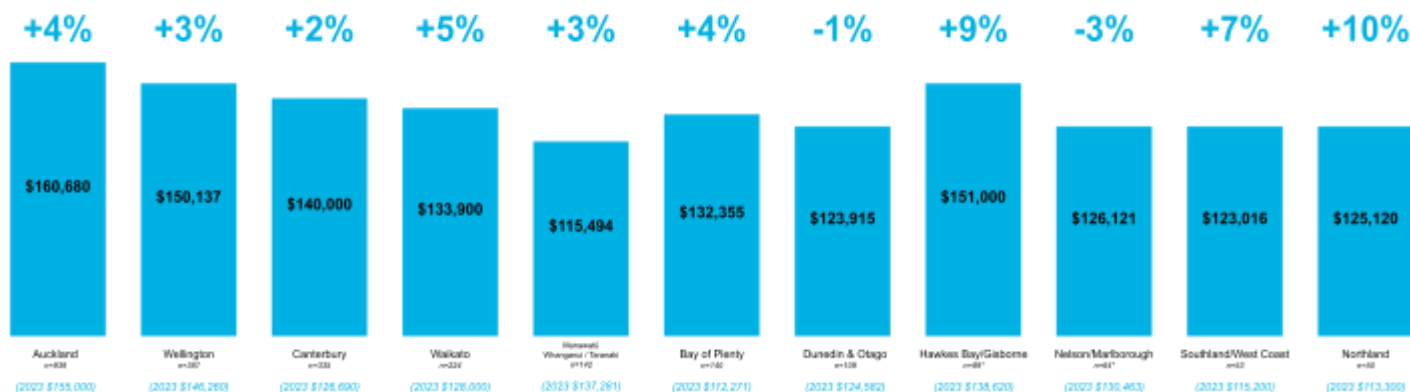
Overall, Tasmania, ACT, and NSW have seen notable increases in median total remuneration, while other states have remained relatively stable compared to the previous year.



Note: Monetary figures are all in local currency
 * Base size 30-99: indicative read - view result with caution
 # Base size under 30 - too low for indicative read

Median total remuneration by New Zealand region (full-time employees)

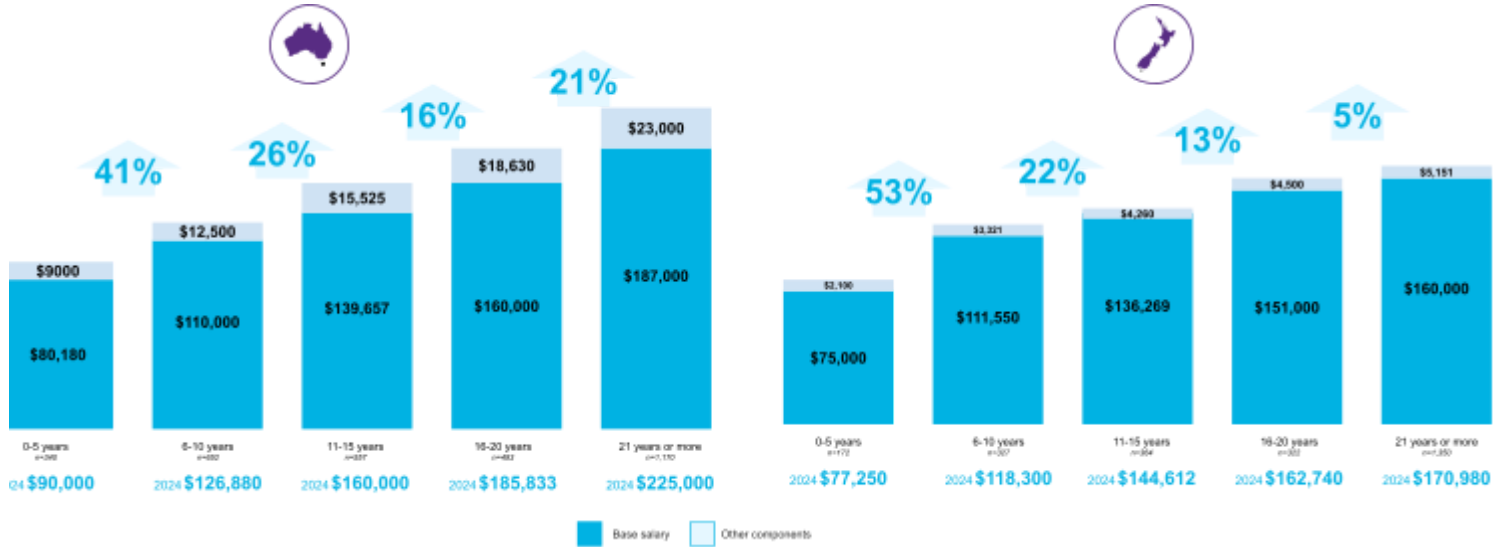
Most regions in New Zealand have experienced positive remuneration changes. Larger cities, such as Auckland and Wellington, have seen a steady increase of 3-4%. In contrast, regional areas have shown more varied levels of growth, with some regions experiencing significant increases while others have seen more modest changes.



Note: Monetary figures are all in local currency
 * Base size 30-99: indicative read - view result with caution
 # Base size under 30 - too low for indicative read

Median total remuneration by years of experience (full-time employees)

Remuneration increases rapidly in the first ten years of a career but slows down after 15 years, especially in New Zealand.



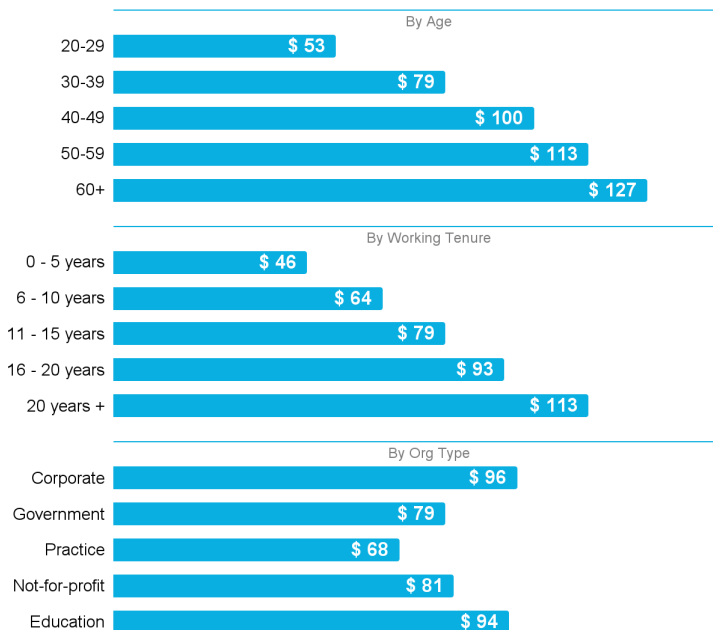
*Note: Base salary, bonus/risk component and other components are each expressed as median values and therefore do not add up to the median total remuneration reported. Monetary figures are all in local currency



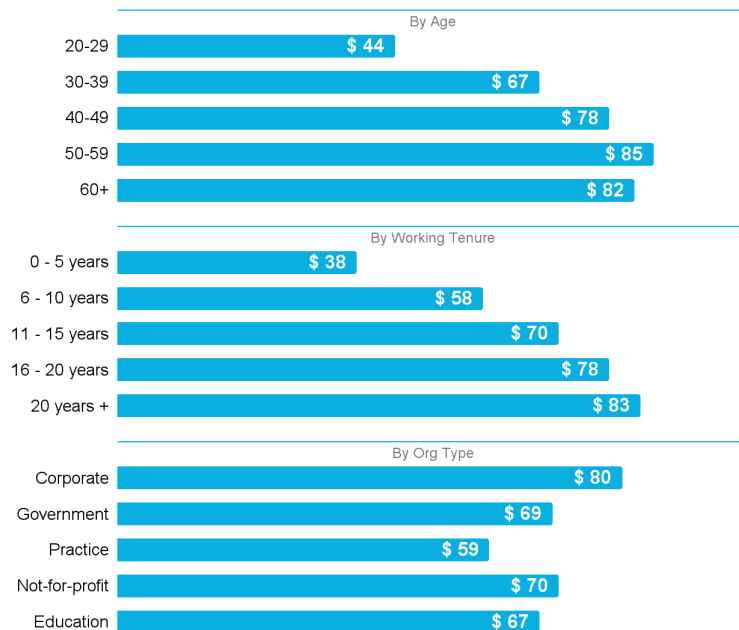
Median hourly rate (full/part-time employees, temporary roles, casual roles and self-employed)

The median hourly rate in Australia is \$83, and \$71 in New Zealand. Year-on-year, median hourly rates have increased by 4% in New Zealand and 6% in Australia.

Australia



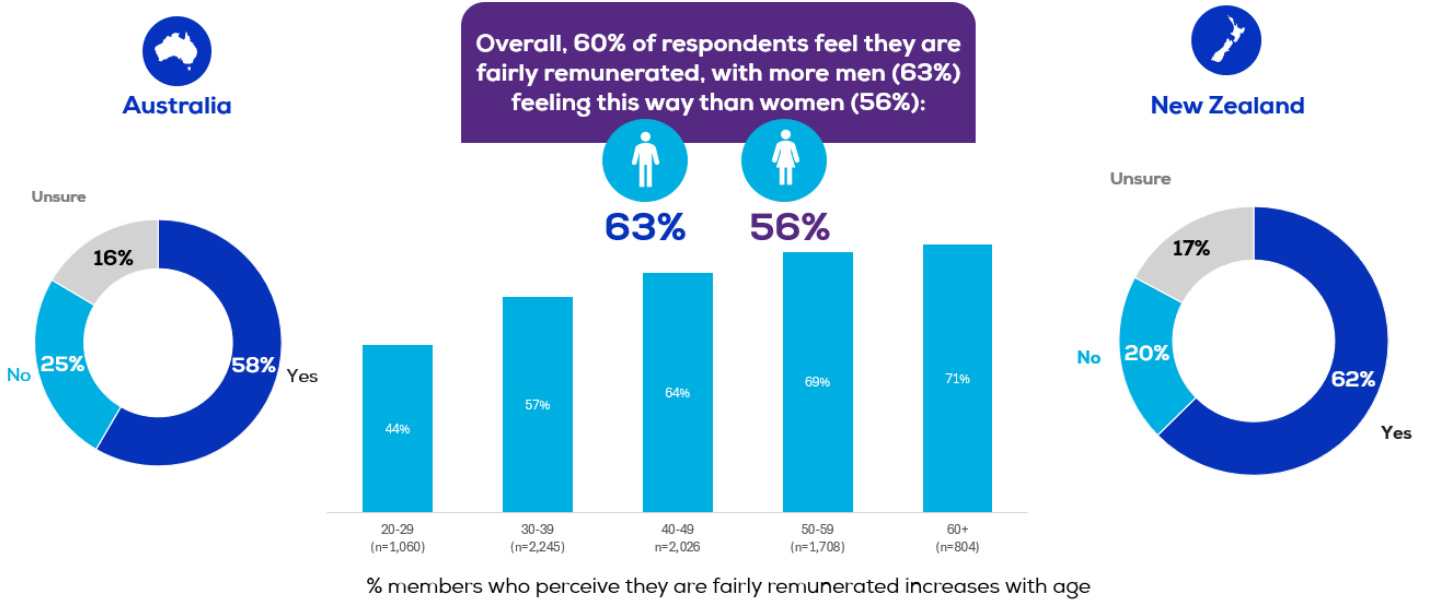
New Zealand



Notes: Monetary figures are all in local currency.
 * Base size 30-99: indicative read - view result with caution

Perception of fair remuneration

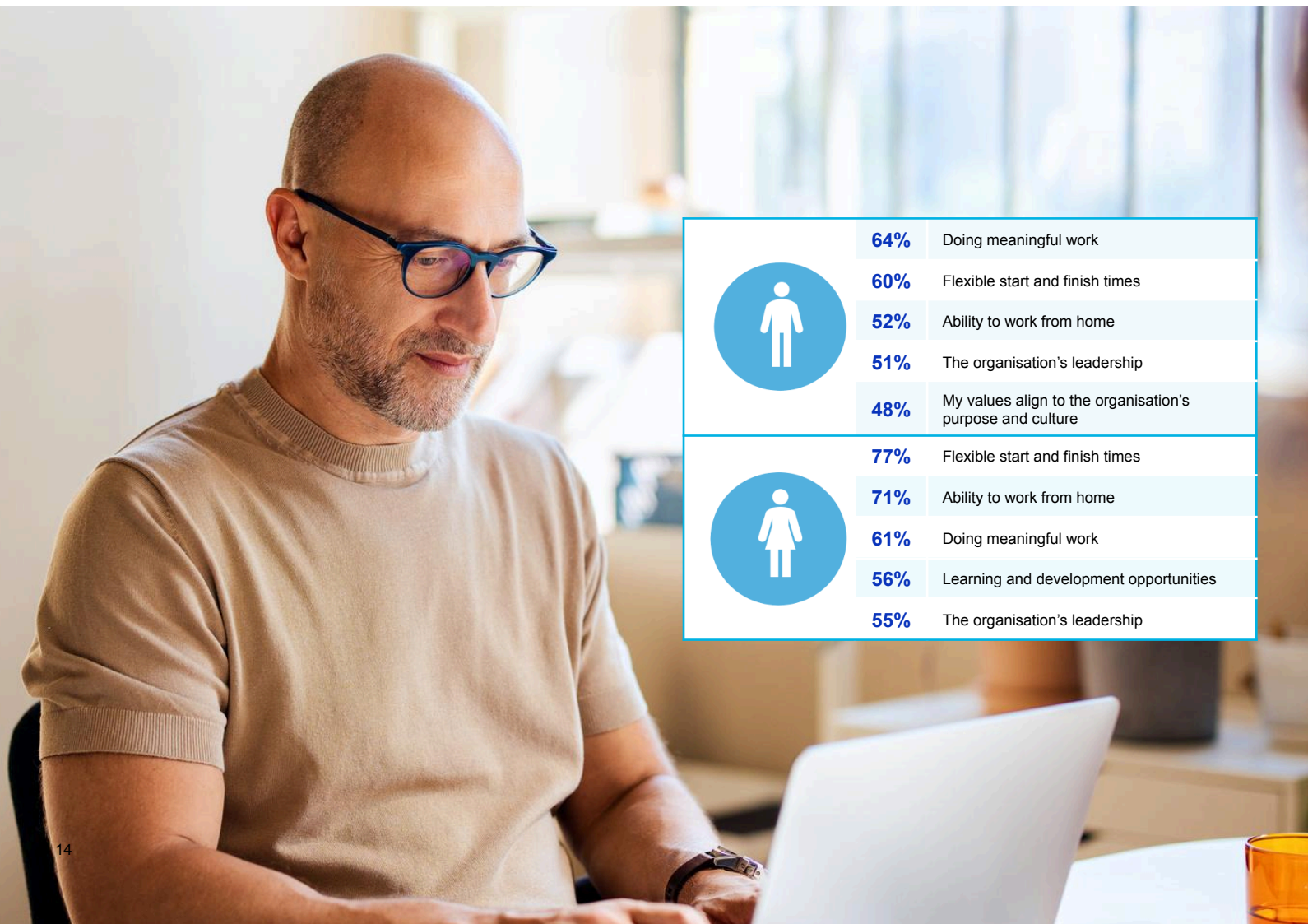
Men and older members are more likely to perceive their pay as fair. Despite earning less, New Zealand members feel that they are more fairly compensated than their Australian counterparts.





Q12. In your opinion, are you fairly remunerated for your role? Base: Total n=7,483; Australia n=4,215; New Zealand n=3,264; men n=4,104; women n=3,733

What else is important to you in your workplace?

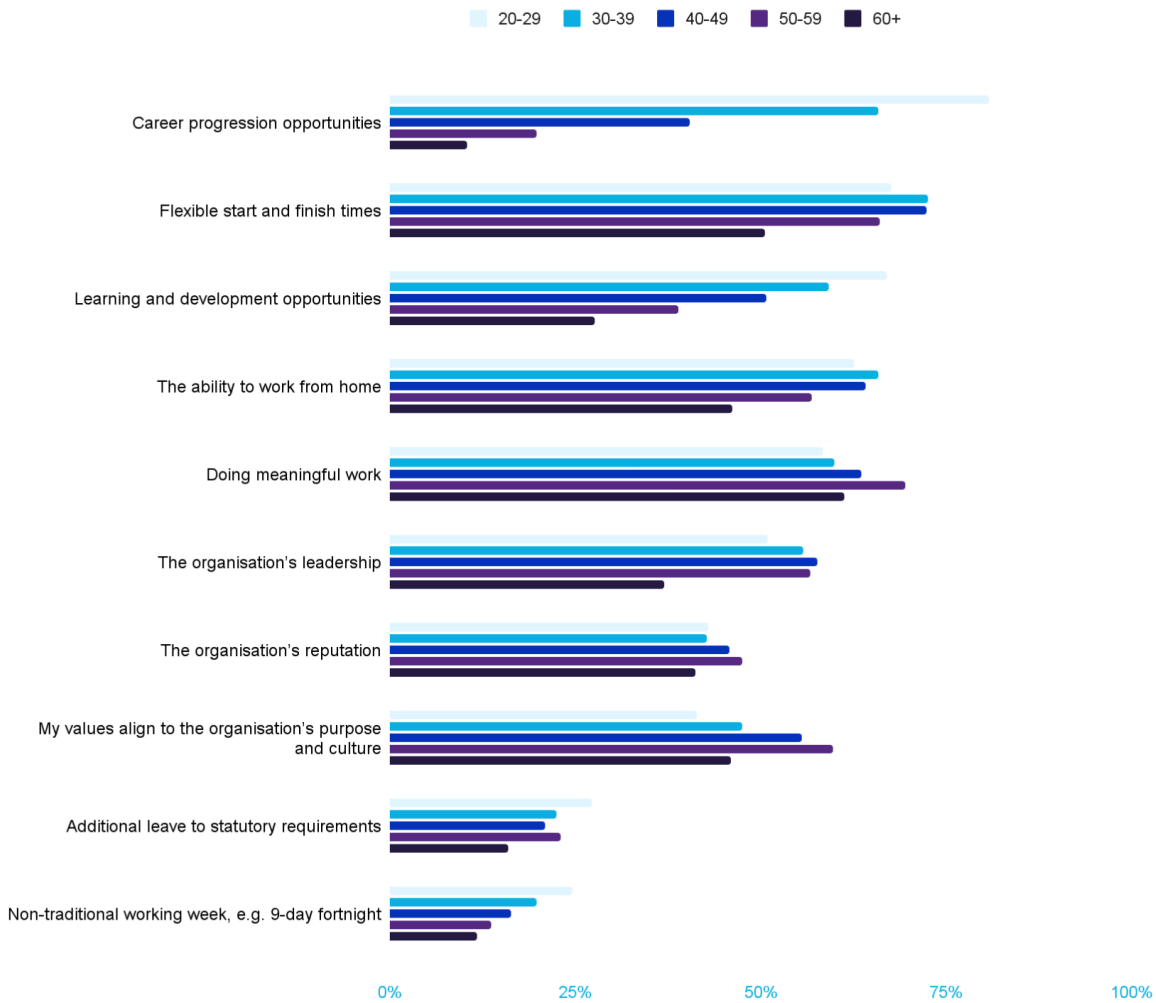
Women place high importance on flexible start and finish times (77%) and the option to work from home (71%), which aligns with the fact that 46% have caregiving responsibilities for children, parents, or others. Both men and women value meaningful work (64% and 61%, respectively). Men also prioritise flexible start and finish times (60%) and the ability to work from home (52%), though only 26% report having caregiving duties.



	64%	Doing meaningful work
	60%	Flexible start and finish times
	52%	Ability to work from home
	51%	The organisation's leadership
	48%	My values align to the organisation's purpose and culture
	77%	Flexible start and finish times
	71%	Ability to work from home
	61%	Doing meaningful work
	56%	Learning and development opportunities
	55%	The organisation's leadership

What is important to members at different ages?

The survey results reveal distinct generational preferences in workplace expectations.

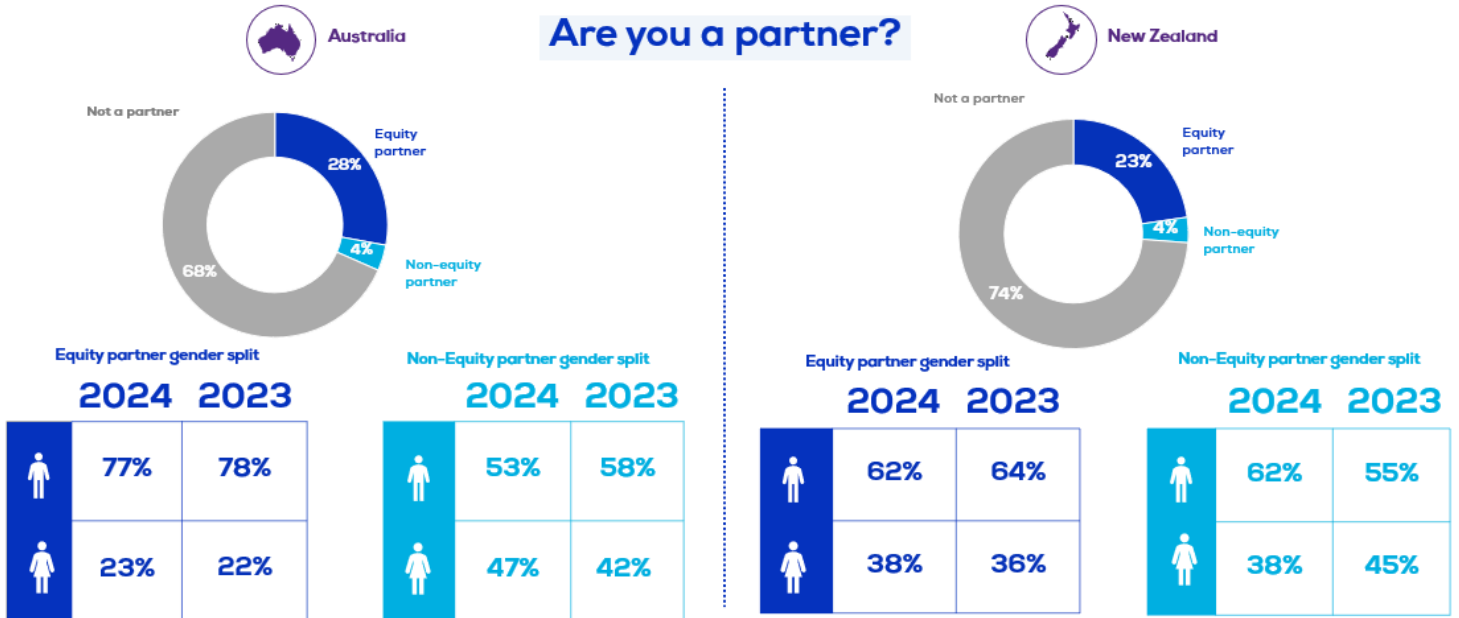


20-29 Year Olds	81%	Career progression opportunities
	68%	Flexible start and finish times
	67%	Learning and development opportunities
30-39 Year Olds	73%	Flexible start and finish times
	66%	The ability to work from home
40-49 Year Olds	66%	Career progression opportunities
	72%	Flexible start and finish times
	64%	Doing meaningful work
50+ Year Olds	64%	The ability to work from home
	66%	Doing meaningful work
	59%	Flexible start and finish times
	54%	My values align to the organisation's purpose and culture



Partnership in public practice

Nearly a third of member respondents in public practice in Australia and over a quarter in New Zealand are partners. Among these partners, the majority are non-equity (salaried) partners. Men are more likely to be partners than women in both countries, a trend that is even more pronounced among equity partners, with 77% of equity partners in Australia and 62% in New Zealand being men.



Q32 Are you a partner in your firm?
 Base: All in public practice who answered - Australia: Total n=1,896, men n=1,079, women n=815; New Zealand: Total n=962, men n=378, women n=603
 * Data for partners is indicative only due to small sample sizes.

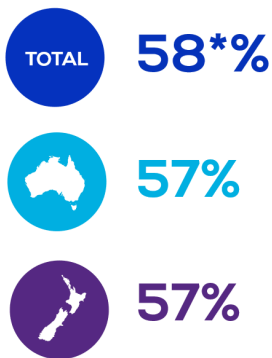


Reported pay increases and expectations

Nearly 60% of members received a pay increase this year

Members aged 20-29 were the most likely to receive the largest pay increases, with 17% reporting an increase between 7.6% and 10%, and an additional 25% reporting raises of more than 10.1%. Of members aged 30-39, 25% received increases over 7.6%. Only 13% of members over 60 reported pay increases above 7.6%.

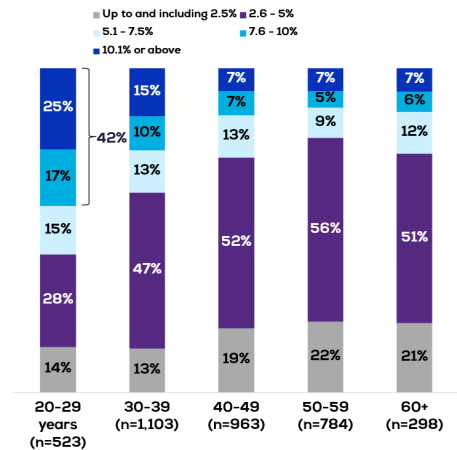
Members reporting a pay increase this calendar year



Pay increase by country

	Total	AU	NZ
Up to 2.5%	17%	14%	21%
2.6 to 5%	47%	49%	44%
5.1 to 7.5%	13%	11%	14%
7.6 to 10%	9%	11%	8%
10.1% or more	13%	14%	11%

Early career members are more likely to receive substantial pay increases.



Q14: Have you received a pay increase so far this calendar year? Base: 6,433
 Q15: What percentage pay increase did you receive? Base: 3,671 (all who received an increase and answered)
 *Does not add due to overseas members and rounding

Although early career members were more likely to receive a significant increase, many expected more

Overall, more than half of members in both countries who received a pay increase had their expectations met. However, the satisfaction was not uniform across all age bands with over 40% of early career members receiving a remuneration increase that did not meet their expectations.

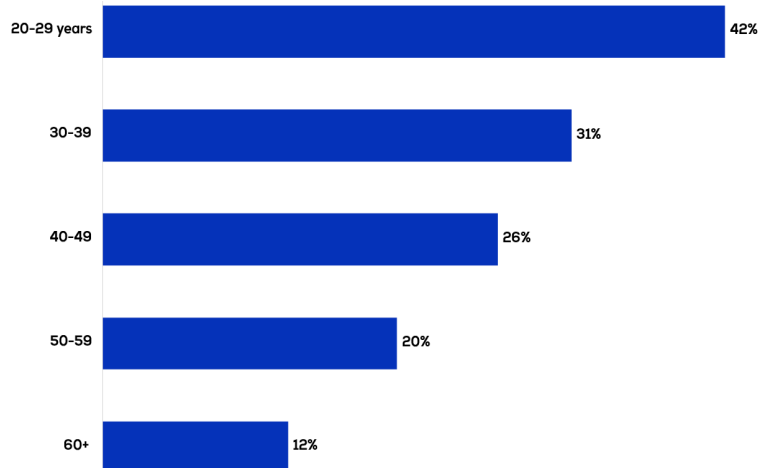
Did your pay increase meet your expectations?

Split by country

	Total	AU	NZ
I expected more of an increase	28%	29%	27%
I expected about this much of an increase	56%	56%	56%
I expected less of an increase	8%	8%	9%
I did not expect an increase	5%	4%	5%

I expected more of an increase

Split by age



Q16: Did your pay increase meet your expectations? Base: n=3,671 (all who received an increase and answered)

The Gender Pay Gap



Gender pay gap at a glance

The Gender pay gap (GPG) is the difference between the earnings of women and men. The GPG is calculated based on the difference between women's and men's pay and expressed as a percentage of men's earnings.

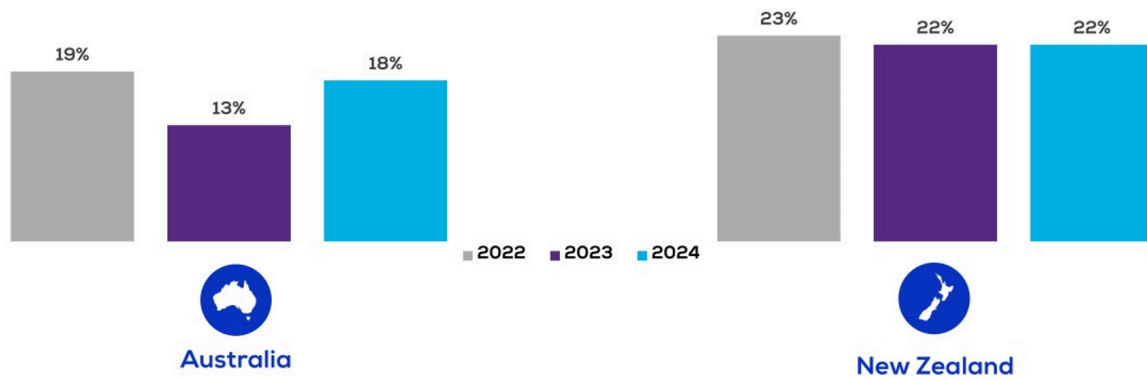
Despite indications of an improvement in Australia last year, the GPG has remained relatively stubborn in both countries.

Following last year's methodology, the GPG was calculated using the median hourly pay of all employment types, excluding contractors.

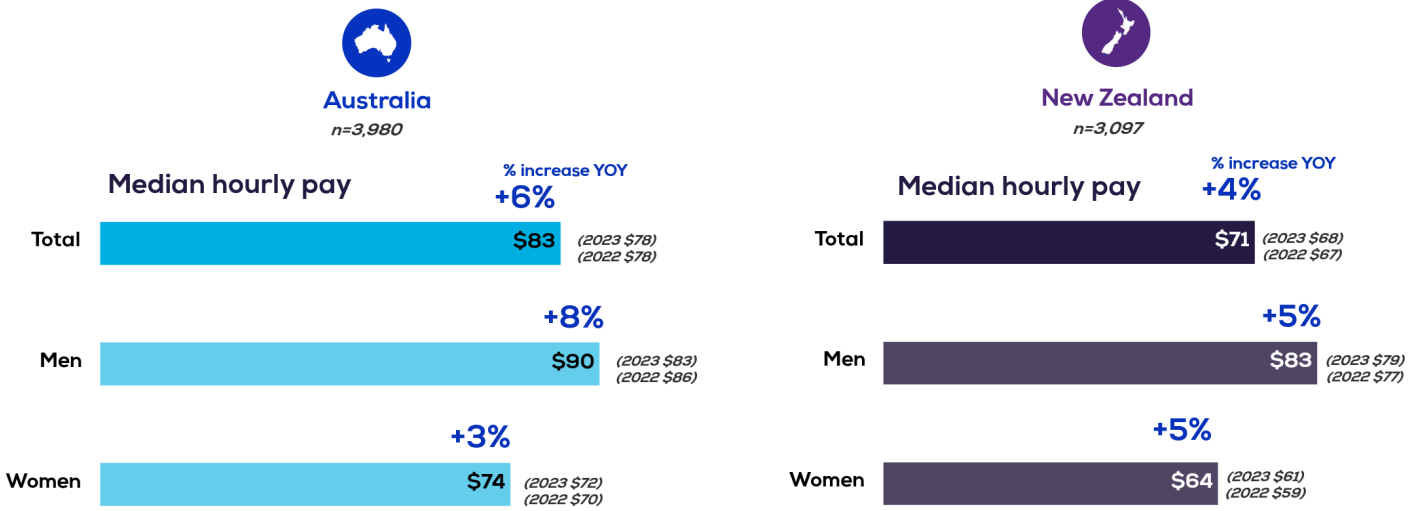
Gender Pay Gap % calculation

$$\frac{\text{Pay for men} - \text{Pay for women}}{\text{Pay for men}} \times 100$$

Gender Pay Gap by median hourly pay (full time, part time, casual, temporary, self-employed)



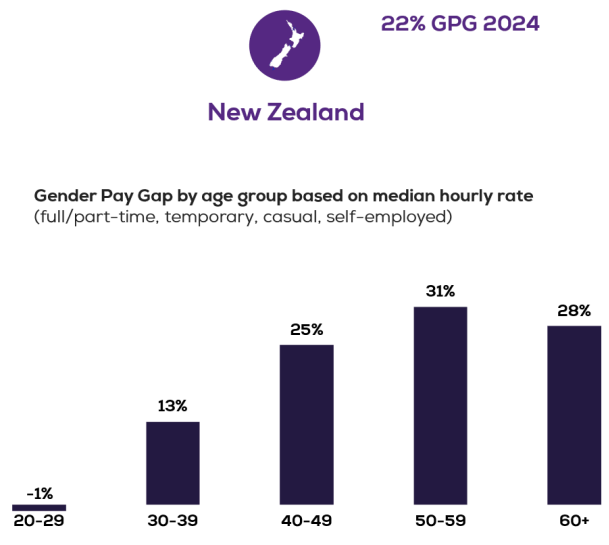
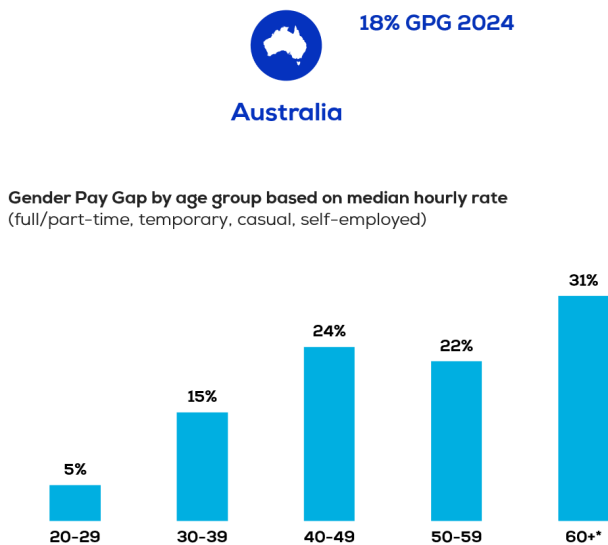
In both Australia and New Zealand, men still earn a higher median hourly pay than women.
(full time, part time, casual, temporary, self-employed)



Base: AU: n=3980; NZ: n=3097

At the start of a member’s career, the gender pay gap is minimal, but it expands considerably after the age of 30

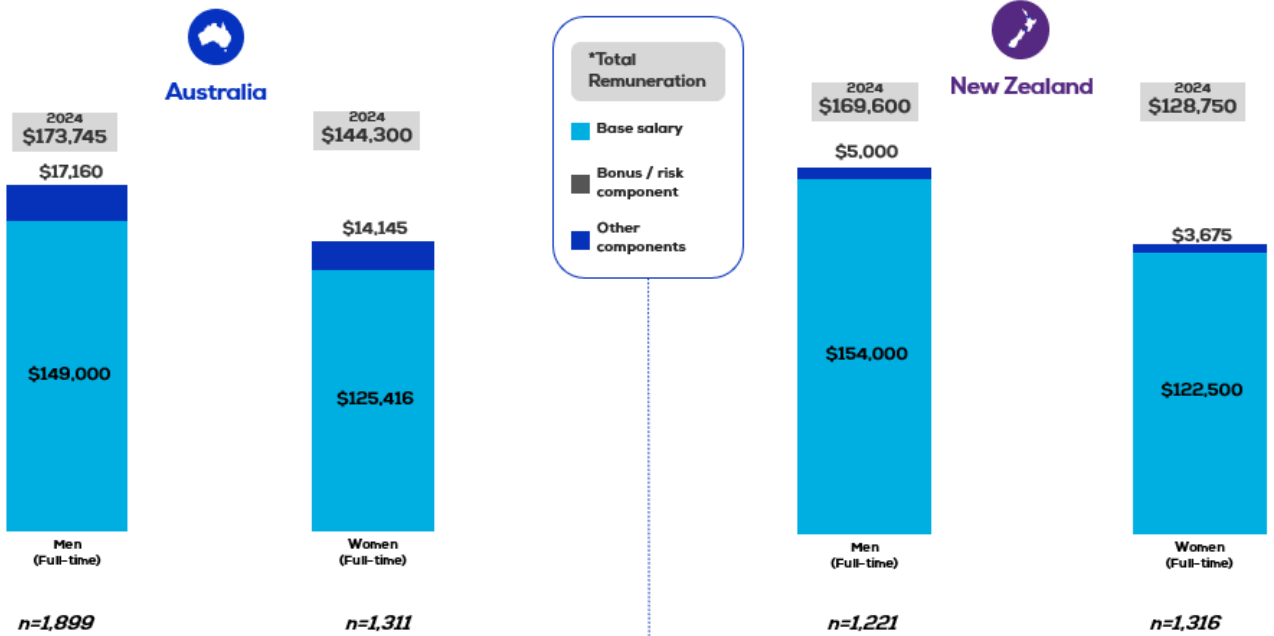
The median age of women giving birth is 31.3 years in New Zealand and 31.9 in Australia[^]. This impact of time out of the workforce coincides with an increase in the GPG.



[^] Median ages for women giving birth are taken from Statistics NZ (2024) and Australian Bureau of Statistics (2024)

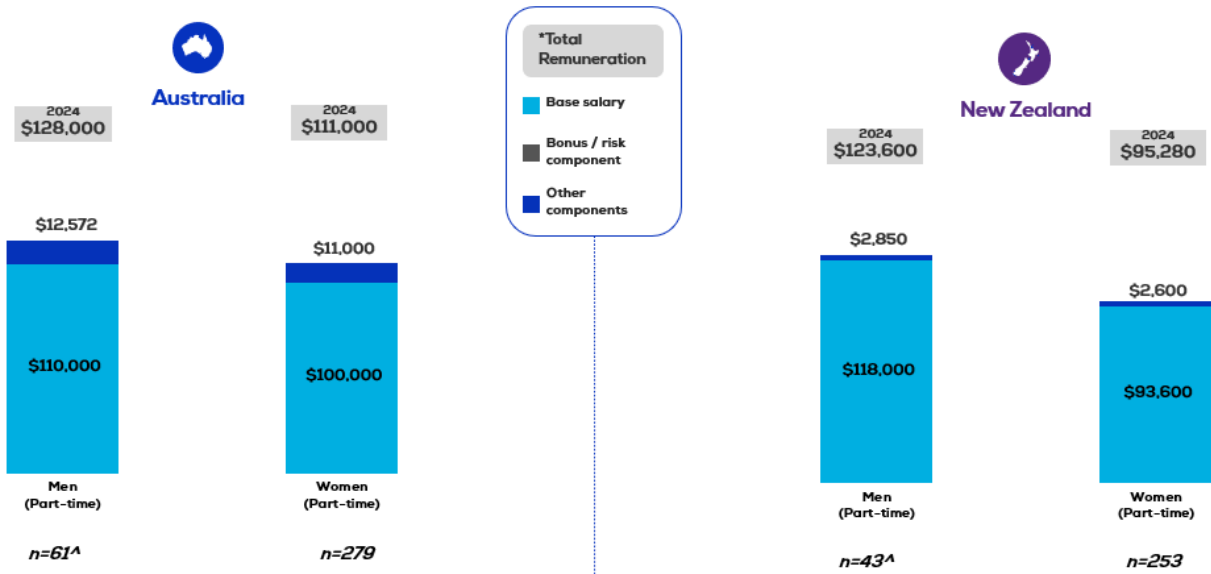
Substantial median total remuneration gaps still exist by gender

Full-time employees



Notes:
 *Base salary, bonus/risk component and other components are each expressed as median values and therefore do not add up to the median total remuneration reported.
 Monetary figures are all in local currency

Part-time employees

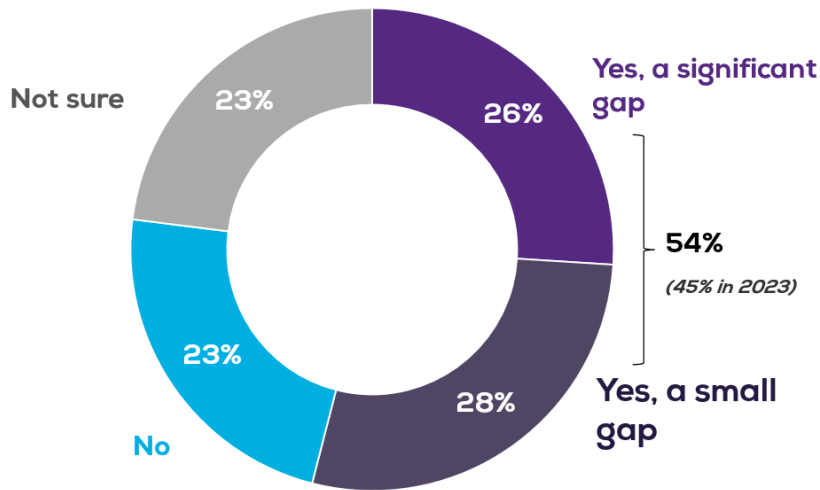


Notes:
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 Monetary figures are all in local currency

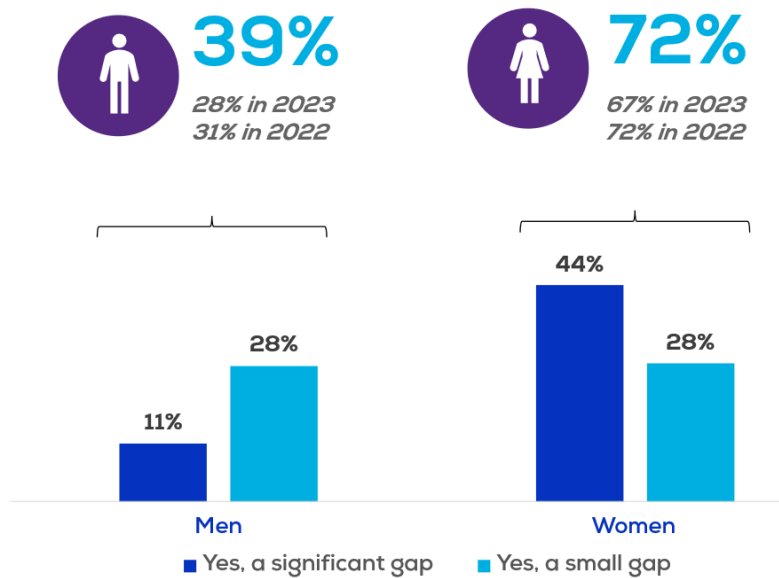
Recognition of the gender pay gap

This year, more members recognise the existence of a gender pay gap in the accounting profession than reported in previous surveys. Over half of all members (54%) believe there is a gender pay gap in the profession, including 28% that think the gap is small. As seen in previous years, of those that acknowledge the existence of a gap, more women (44%) than men (11%) believe the gap is significant.

Whether members believe there is a gender pay gap in the accounting profession



% split by gender of those who think there is a gender pay gap in the accounting profession



Q20 The next set of questions relates to the gender pay gap, which is defined by the Workplace Gender Equality Agency as the difference between the average earnings of men and women across all roles in a workforce. You can measure gender pay for an organisation, industry or entire national workforce. The gender pay gap is not men and women being paid differently for work of the same or comparable value - that is pay inequity. Do you believe there is a gender pay gap in the accounting profession? Base: Total n=8340; Australia n=4501; New Zealand n=3,442; men n=4428; women n=3906

Awareness of the definition of gender pay gap

Many members aren't aware of the difference between pay equality and the gender pay gap.

The Workplace Gender Equality Agency defines the gender pay gap as the difference between the average earnings of men and women across all roles in a workforce. This gap can be measured for an organisation, industry, or an entire national workforce. Pay equality means equal pay for the same job and is a legal requirement in Australia and in New Zealand.

Q19 What do you understand by the term gender pay gap? Verbatim Total: Base n=7,861; women n=3,729; men n=4,126

4%

Only a small group of respondents explicitly differentiate between the two concepts.

"The difference in pay for women vs men doing the same/similar work, but also the overall difference in pay between the genders as a result of different opportunities over time."

30%

A significant group of respondents indicate a broad awareness of the correct definition of a gender pay gap.

"Women on average earn less than men on average."

"Difference between women and men's earnings."

49%

A large group of members **incorrectly** consider pay inequality to be the definition of the gender pay gap.

"Difference in pay for the same role for different genders."

"Men getting paid more than women for the same/similar roles."

17%

Some respondents' express scepticism about the existence of a pay gap or suggest it's based on misrepresentation of data.

"It's a perception rather than reality. In all of my industry experience, the gender pay gap does not exist."

"A meaningless metric that is thrown around by the media to generate clicks."

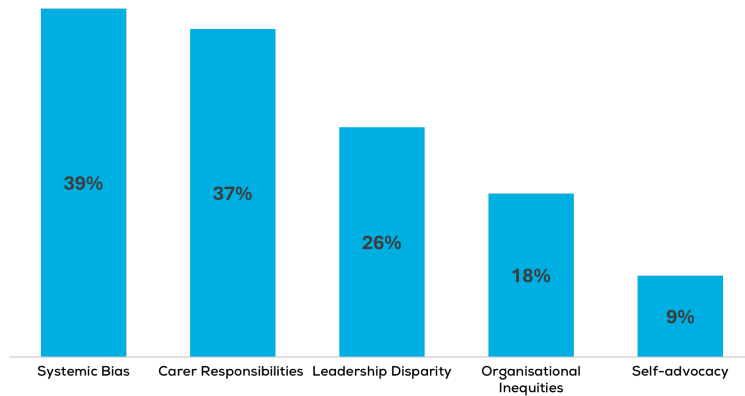


Perceived causes of the gender pay gap include historical, cultural and organisational factors

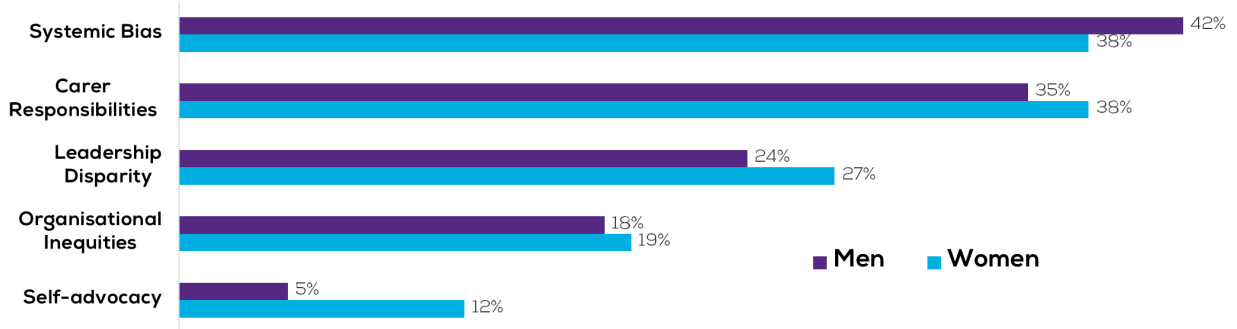
Perceptions of the GPG's causes vary among members of different genders and age groups. A significant amount of both women (42%) and men (38%) attribute the GPG primarily to systemic bias. Additionally, over a third of members from both genders believe that carer responsibilities contribute significantly to the GPG.

What do you believe is the cause(s) of the gender pay gap in the accounting profession?

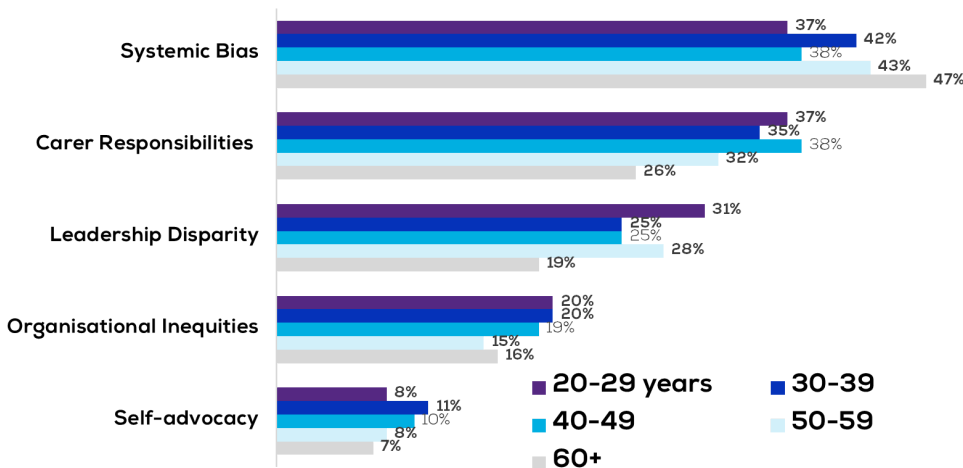
Perceived Causes of the GPG Overall



Perceptions by gender



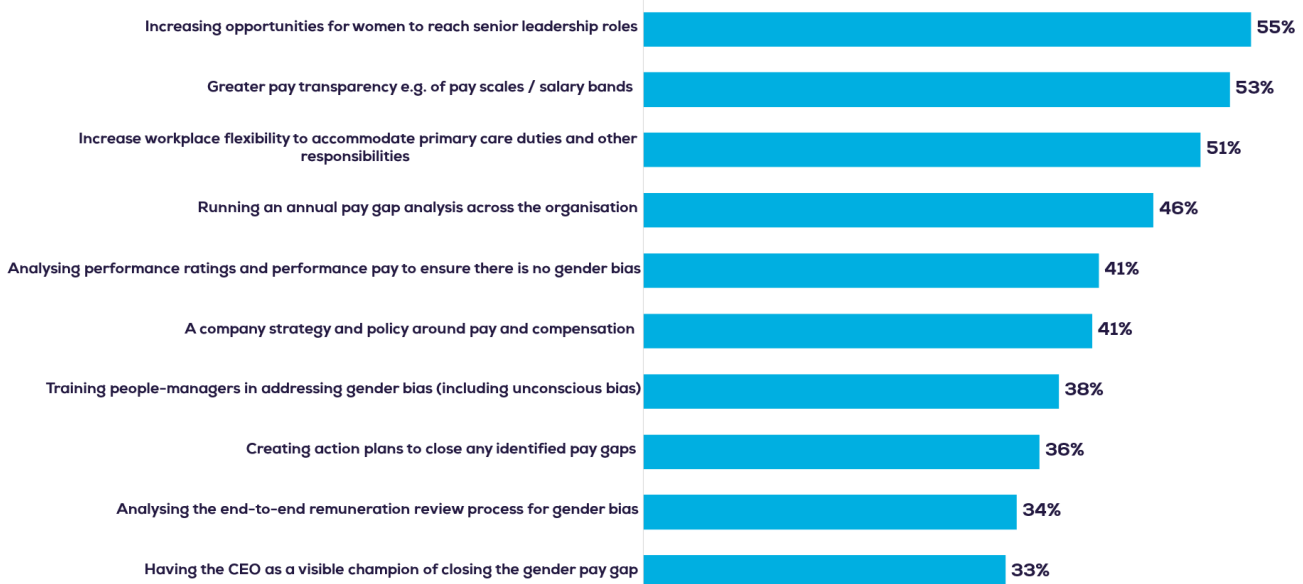
Perceptions by age



Base: men n=1,588; women n=2,643
 Note: Due to respondents being able to choose more than one response, totals do not equal 100%

The best way to close the gender pay gap

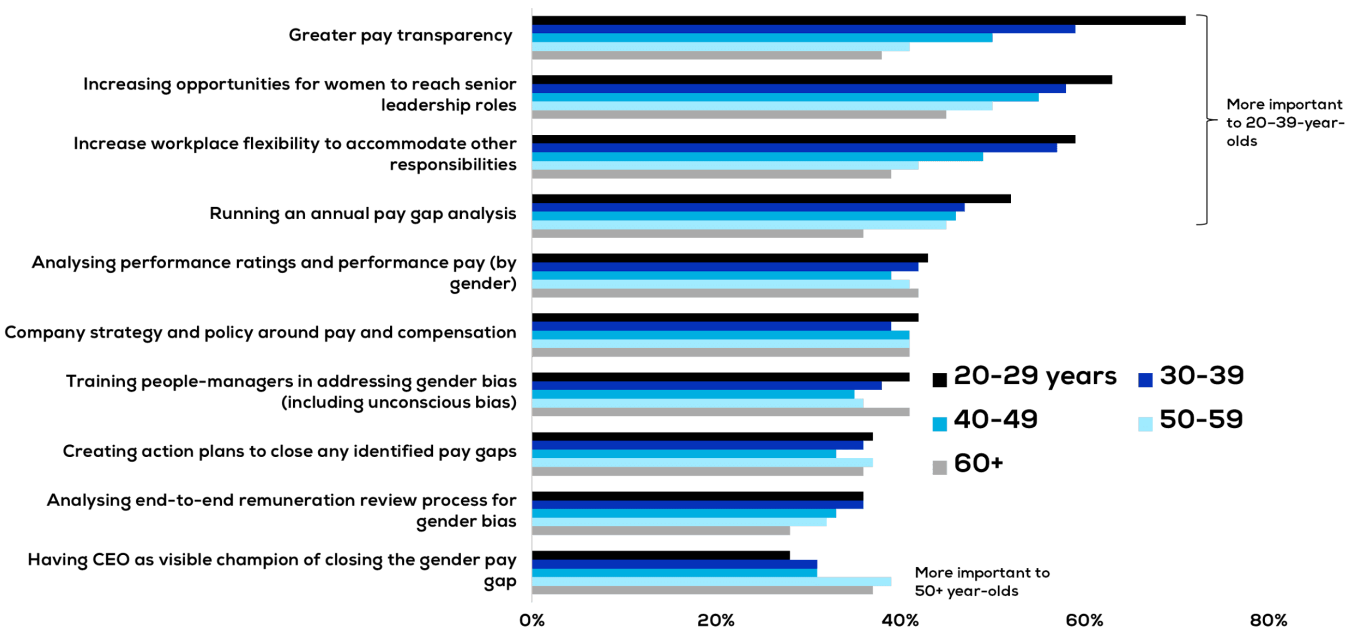
Overall, members believe the most effective strategies to close the gender pay gap include enhancing women's access to senior leadership roles, implementing pay transparency, and offering more flexible work arrangements for caregivers.



Q22 Which of the following list do you believe would improve any gender pay gap in your organisation? Base: Total n=4564
 Note: Due to respondents being able to choose more than one response, totals do not equal 100%

Members believe that pay transparency, more leadership roles for women, and flexible working are key to closing the gender gap in the profession.

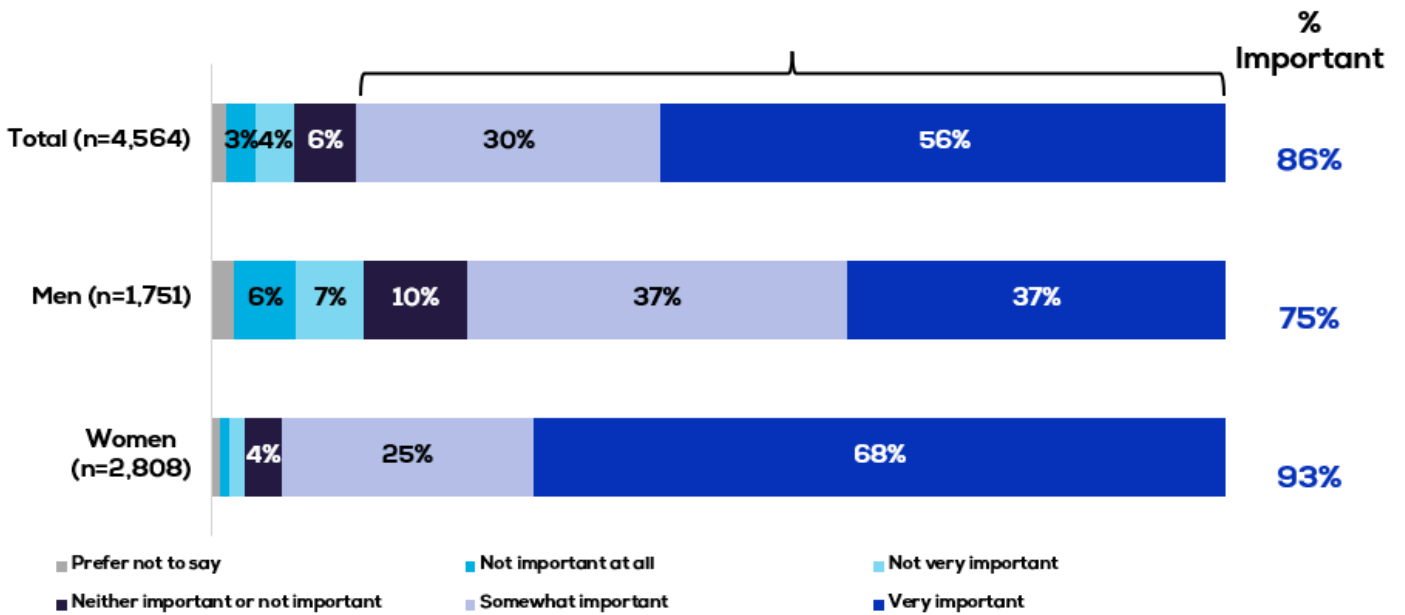
Greater pay transparency was identified as either the top or second most effective solution for addressing the gender pay gap among members under 50, while it was ranked fifth for members over 50. Increasing opportunities for women to attain senior leadership roles was the most popular suggestion for members over 40 and the second most popular for those under 30. Additionally, increasing workplace flexibility was reported as the third most likely remedy for the gender pay gap by members under 60, but it ranked fifth for members over 60.



Base: Total n=4564; Australia n=2,433; New Zealand n=1,915; men n=1,751; women n=2,808; 20-29 years n=602; 30-39 n=1,410; 40-49 n=1,165; 50-59 n=940; 60+ years n=447

Should CA ANZ support its members in addressing the gender pay gap?

86% of CA ANZ members who believe there is a gender pay gap say it's important for CA ANZ to advocate for initiatives that reduce the gender pay gap in the accounting profession.





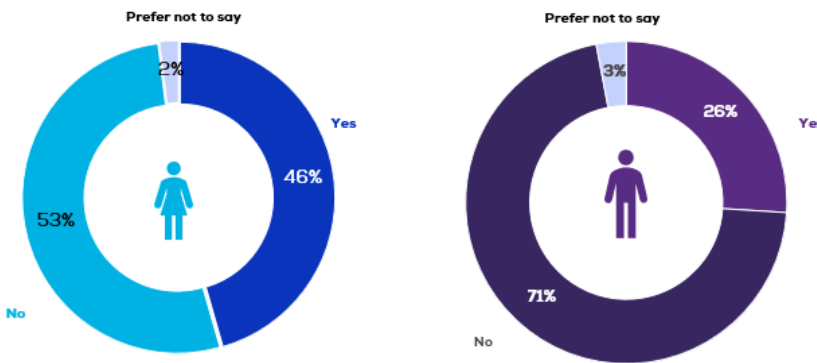
Caring & Career Breaks

Caring and career breaks

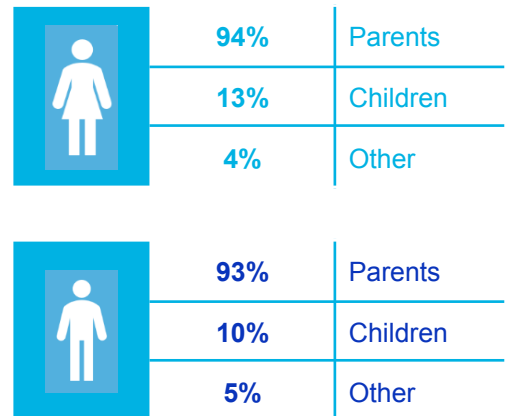
More women than men report primary care responsibilities.

One third of all members have current carer responsibilities. When split by gender, almost half of women and just over a quarter of men had primary carer responsibilities, most often for children, but also for parents.

Do you have primary care responsibilities?



Of those with carer responsibilities (35%), the responsibilities were similar between genders.

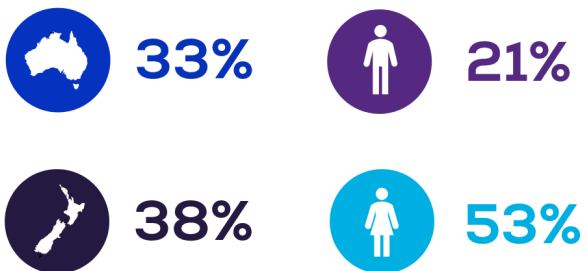


Q24 Do you have primary carer responsibilities? Base: Total n = 8,340; women n = 3,906; men n = 4,428
 Q25 For whom do you have carer responsibilities? Base: Total n=2,998, women n=1,825, men n=1,172

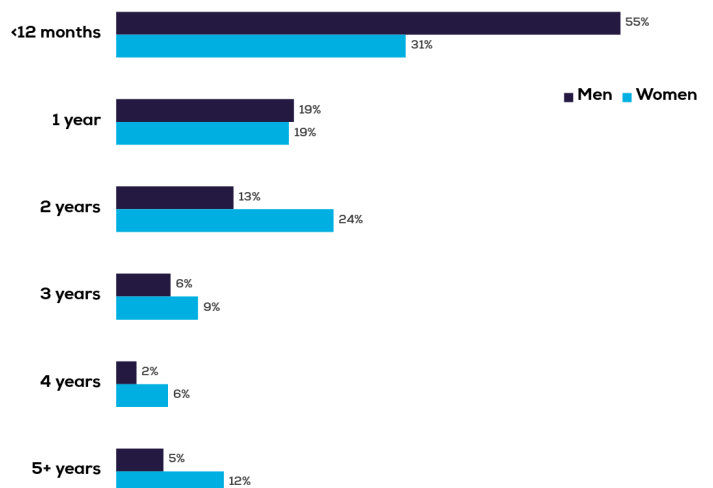
Women are more likely to take career breaks, often for longer periods.

Over a third of all members have taken a career break. Among them, 53% of women and 21% of men report having taken a significant break. Additionally, 12% of women and 5% of men have taken a break of more than five years, while 55% of men and 31% of women took a break of a year or less.

Have you taken a career break?



Length of career break

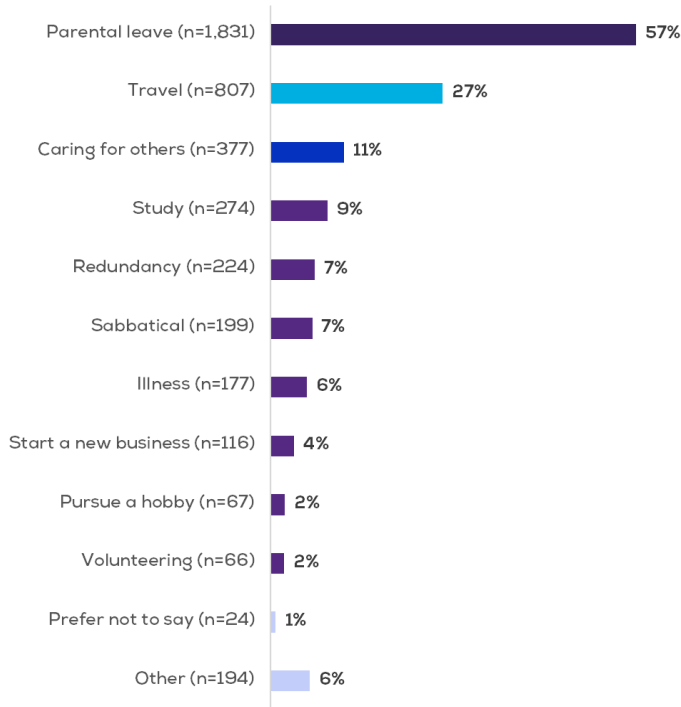


Q26: During your career, have you taken a significant break or time away from your role?
 Base: Total n=8,340; AU n=4,501; NZ n=3,442 men n=4,428; women n=3,906 (all who answered)
 Q28: How long was your career break? men: n=966; women: n=1,251 (all who took a break)

Understanding the career break

Two-thirds of women who have taken a career break report it has impacted their careers, compared to just a third of men. The primary reason for a career break among women is parental leave, while for men, it is travel.

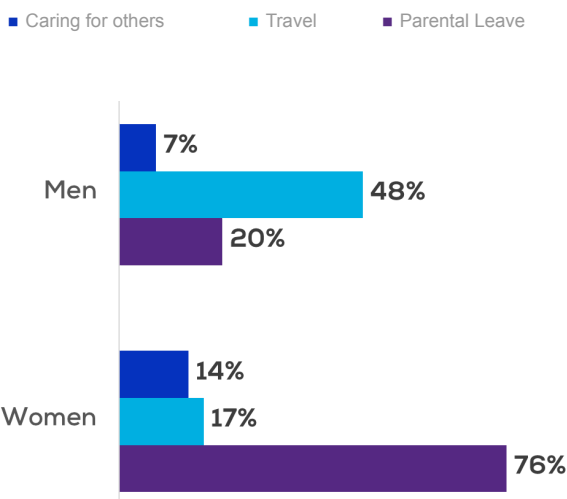
Reasons for career breaks



Parental leave, travel, and caring for others are the main reasons members take career breaks.

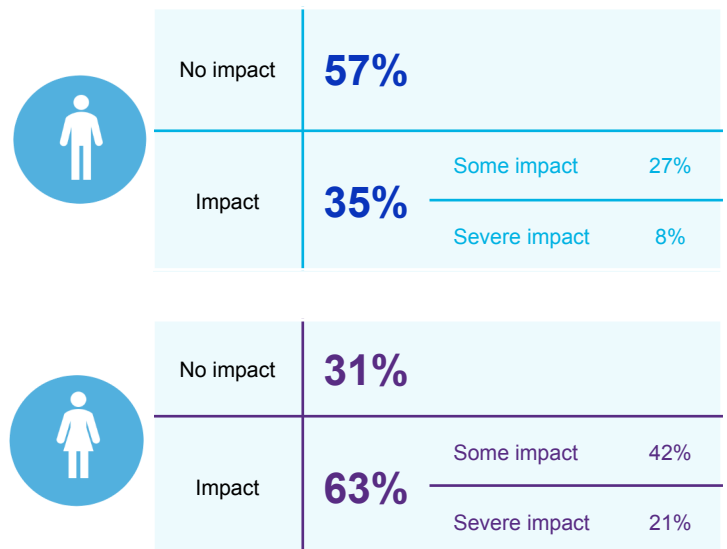
Travelling versus parental care

Men are more likely to take career breaks of less than one year, and travel is the main reason, whereas parental leave of 2 years or more is likely to be taken by women.



Effect of career breaks

Women are nearly three times more likely to report a severe impact on their career from taking a break.



Q26 During your career, have you taken a significant break or time away from your role? Base: Total n=8,341; men n=4,428; women n=3,906

Q27 What was the main reason for your career break? Base: Total n=3,118; men n=966; women n=2,151

Q29 How did taking your career break impact your career? Base: Total n=3,118; men n=966; women n=2,151



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