

STANDARD TERMS AND CONDITIONS OF BUSINESS AND DETAILED SCHEDULE OF SERVICES

1. Applicable Law

Our engagement letter, the schedule of services and our standard terms and conditions of business are governed by, and should be construed in accordance with the law in England and Wales. Each party agrees that the courts of England and Wales will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those Courts, to claim that the action has been brought in an inappropriate forum, or to claim that those Courts do not have jurisdiction.

2. Client identification

As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. We shall have no liability to you for any losses that you may incur as a result of any or all of the above.

3. Client money

If we hold money on your behalf, such money will be held in trust in a client bank account, which is segregated from the firm's funds. In order to avoid excessive administration, interest is not received on this account and not paid by us on these monies.

4. Complaints

We are committed to providing you with a high quality service that is both efficient and effective. However, should there be any cause for complaint in relation to any aspect of our service please contact Rob Ellis. We agree to look into any complaint carefully and promptly and do everything reasonable to put it right.

5. Confidentiality

Communication between us is confidential and we shall take all reasonable steps to keep confidential your information except where we are required to disclose it by law, by regulatory bodies, by our insurers or as part of an external peer review. Unless we are authorised by you to disclose information on your behalf this undertaking will apply during and after this engagement.

We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms.

We reserve the right, for the purpose of promotional activity, training or for similar business purpose, to mention that you are a client. As stated above we will not disclose any confidential information.

6. Conflicts of interest

We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship

with you and another client unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services. If this arises, we will inform you promptly.

If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests then we will adopt those safeguards. Where possible this will be done on the basis of your informed consent. We reserve the right to act for other clients whose interests are not the same as or are adverse to yours subject of course to the obligations of confidentiality referred to above.

7. Data Protection

We confirm that we will comply with the provisions of the Data Protection Act 1998 when processing personal data about you, your directors and employees and your respective families. In order to carry out the services of this engagement and for related purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns, legal and regulatory compliance and crime prevention we may obtain, process, use and disclose personal data about you.

By agreeing to our engagement letter you have read our Terms and Conditions and as a result consent to us using your personal data as outlined above.

All data protection queries should be made to the Data Protection Officer Rob Ellis. In the event of data being lost or stolen we will notify the relevant authorities and you if affected.

8. Disengagement

Should we resign or be requested to resign we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

Should we have no contact with you for a period of 12 months or more we may issue to your last known address a disengagement letter and thereafter cease to act.

In the event of actual or assumed disengagement you have the 'right to be forgotten' and have any personal data that is held by us erased. If you wish this to happen you would need to put the request in writing by post and not email. We will provide confirmation of the data records and backups that have been erased.

9. Electronic and other communication

Unless you instruct us otherwise we may communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments.

With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses nor for communications which are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication especially in relation to commercially sensitive material. These are risks you must accept in return for greater efficiency and lower costs. If you do not wish to accept these risks please let us know and we will communicate by hard copy, other than where electronic submission is mandatory.

Any communication by us with you sent through the post or DX system is deemed to arrive at your postal address

two working days after the day that the document was sent.

10. Fees and payment terms

Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility and the importance and value of the advice that we provide, as well as the level of risk.

If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that that will be the case.

Where requested we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. It is not our practice to identify fixed fees for more than a year ahead as such fee quotes need to be reviewed in the light of events. If it becomes apparent to us, due to unforeseen circumstances, that a fee quote is inadequate, we reserve the right to notify you of a revised figure or range and to seek your agreement thereto.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by HMRC. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

Our fees are exclusive of VAT which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate.

Unless otherwise agreed to the contrary our fees do not include the costs of any third party, counsel or other professional fees.

It is our normal practice to ask clients to pay by monthly direct debit and to periodically adjust the monthly payment by reference to actual billings.

Where appropriate you authorise us to settle our agreed fees from any money held on your behalf in the client account.

We reserve the right to charge interest on late paid invoices at the rate of 5% above bank base rates under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed. We intend to exercise these rights only where it is fair and reasonable to do so.

If it is necessary in order to complete the work that you have requested we undertake, for us to carry out work outside the responsibilities outlined in the engagement letter issued to you, additional fees will arise on the basis of the additional time spent. Accordingly it is in your interest to ensure that your records etc. are completed to the agreed stage.

If you withdraw your instructions from us or a matter otherwise fails to proceed we will be entitled to charge a reasonable amount for the work completed plus any disbursements incurred.

If you do not accept that an invoiced fee is fair and reasonable you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.

12. Implementation

We will only assist with implementation of our advice if specifically instructed and agreed in writing.

13. Intellectual property rights

We will retain all copyright in any document prepared by us during the course of carrying out the engagement save where the law specifically provides otherwise.

14. Interpretation

If any provision of this engagement letter, schedules of services or standard terms and conditions is held to be void, then that provision will be deemed not to form part of this contract and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

In the event of any conflict between these standard terms and conditions and the engagement letter or schedules of services, the relevant provision in the engagement letter or schedules will take precedence.

15. Internal disputes within a client

If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the normal place of business for the attention of the shareholders/proprietors. If conflicting advice, information or instructions are received from different directors/principals in the business we will refer the matter back to the board of directors/the partnership/ the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

16. Investment advice (including insurance mediation services)

Investment business is regulated under the Financial Services and Markets Act 2000.

If, during the provision of professional services to you, you need advice on investments, including insurances, we may have to refer you to someone who is authorised by the Financial Conduct Authority or licensed by a Designated Professional Body as we are not authorised to give such advice.

17. Lien and Records

Insofar as we are permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

18. Limitation of liability

We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence or wilful default.

Exclusion of liability for loss caused by others

We will not be liable if such losses, penalties, interest or additional tax liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information or if they are caused

by a failure to act on our advice or a failure to provide us with relevant information.

Exclusion of liability in relation to circumstances beyond our control

We will not be liable to you for any delay or failure to perform our obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

Exclusion of liability relating to the discovery of fraud etc.

We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers.

This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry beyond that which it would have been reasonable for us to have carried out in the circumstances.

Indemnity for unauthorised disclosure

You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

[Limitation of aggregate liability]

Where the engagement letter specifies an aggregate limit of liability, then that sum shall be the maximum aggregate liability of this firm, its agents and employees to all persons to whom the engagement letter is addressed and also any other person that we have agreed with you may rely on our work. By signing the engagement letter you agree that you have given proper consideration to this limit and accept that it is reasonable in all the circumstances. If you do not wish to accept it you should contact us to discuss it before signing the engagement letter.

You have agreed that you will not bring any claim of a kind that is included within the subject of the limit against any of our directors on a personal basis.

19. Limitation of Third Party rights

The advice and information we provide to you as part of our service is for your sole use and not for any third party to whom you may communicate it unless we have expressly agreed in the engagement letter that a specified third party may rely on our work. We accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you which you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.

20. Period of engagement and termination

Unless otherwise agreed in the engagement letter our work will begin when we receive your implicit or explicit acceptance of that letter. Except as stated in that letter we will not be responsible for periods before that date.

Each of us may terminate this agreement by giving not less than 21 days notice in writing to the other party except where you fail to cooperate with us or we have reason to believe that you have provided us or HMRC with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

In the event of termination of this contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

21. Professional rules and statutory obligations

In particular you give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

22. Reliance on advice

We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing.

23. Retention of papers

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you if requested. Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships

- with trading or rental income: 5 years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year;

Companies, LLPs and other corporate entities

- 6 years from the end of the accounting period;

Whilst certain documents may legally belong to you we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than 7 years old. You must tell us if you require the return of any specific document or their retention for a longer period.

24. The Provision of Services Regulations 2009 ('Services Directive')

In accordance with our professional body rules, we are required to hold professional indemnity insurance. Details about the insurer and coverage can be found at our offices.

SCHEDULE OF SERVICES

ACCOUNTS – NON LIMITED LIABILITY ENTITIES

Your responsibility for the preparation of accounts

1. You have undertaken to make available to us, as and when required, all the accounting records and related financial information necessary for the compilation of the accounts. You will make full disclosure to us of all relevant information. The accounts need to be approved by you before we are able to issue our report.
2. You are responsible for ensuring that, to the best of your knowledge and belief, financial information, whether used by the business or for the accounts, is reliable. You are also responsible for ensuring that the activities of the business are conducted honestly and that its assets are safeguarded, and for establishing arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occur.
3. You are responsible for ensuring that the business complies with the laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

We understand you require us to prepare your financial statements for this year end and subsequent years. It was agreed that we should carry out the following accounting and other services:

- (a) write up your accounting records insofar as they are incomplete when presented to us;
- (b) complete the posting to the nominal ledger; and
- (c) prepare the accounts for approval by yourselves.

We will not be carrying out an audit and accordingly will not verify the assets and liability of the business, nor the items of expenditure and income. If you require an audit we will arrange this, with your permission, with an independent firm.

We understand you agreed that you or your staff will keep the records of receipts and payments as an absolute minimum.

We would emphasise that we are not liable for irregularities on the part of your employees, although we will advise you of any such circumstances we encounter in preparing your accounts. Accounts need to be completed prior to submission of the necessary tax return/s. Failure to submit the return on time will result in penalties and is likely to result in interest and surcharges. In order to guaranteeing avoid this, we must have your accounting records by 3 months after the year end and queries raised on those accounting records must be answered promptly, otherwise we cannot guarantee the completion of the accounts to ensure the Tax Return's timely submission.

We will advise you as to the adequacy of your records for preparation of the annual accounts and make recommendations for improvements which we consider necessary. We shall not be responsible if, as a result of you not taking our advice, you incur losses or penalties.

We have a professional duty to compile accounts which conform with generally accepted accounting principles. Where we identify that the accounts do not conform to accepted accounting principles, or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the accounts.

ANNUAL ACCOUNTS – LIMITED LIABILITY ENTITIES

Responsibilities of Directors/Members

As director/member of the company/LLP, under the Companies Acts you are responsible for:

- ensuring that the company maintains proper accounting records and for preparing accounts
- determining whether for any reason the exemption is not available in respect of the period.

You will keep records of sales invoices, purchase invoices, receipts and payments, together with any other documents relating to the company's transactions and activities. It will also be necessary for you to provide a record of stock at the company's year end.

For financial years beginning on or after 06 April 2008, a private company is usually required to file its accounts at Companies House within 9 months of the year end. The company will be liable to a fine if it fails to do so. In order to avoid this we will produce statutory accounts, suitable for filing, within the required period, provided all your records are complete and presented to us within five months of the year end, and all subsequent queries are promptly and satisfactorily answered.

We have agreed to act as your agent and to:

- (a) submit the accounts to the Registrar of Companies;
- (b) complete and submit the company's annual return;
- (c) complete and submit any other forms required by law to be filed at Companies House, provided that you keep us fully informed of any relevant changes or events which are required to be notified to Companies House, within one week of the change or event; and
- (d) maintain the statutory books.

Responsibility of the accountants

In relation to the accounts, we will prepare the company's accounts on the basis of the information that is provided to us. We will also draft the accounts in accordance with the provisions of the Companies Act, and related Accounting Standards for approval by the Board.

Should our work lead us to conclude that the company is not entitled to exemption from an audit of the accounts, or should we be unable to reach a conclusion on this matter, then we will advise you of this.

You have instructed us to prepare your financial statements. It was agreed that we should carry out the following accounting and other services:

- (a) write up the accounting records of the company insofar as they are incomplete when presented to us;
- (b) complete the postings to the nominal ledger; and
- (c) prepare the accounts for approval by yourselves.

- (d) provide us with a copy of the valuation produced by your independent stocktakers where relevant.
- (e) prepare details of work-in-progress at the accounting date and make available to us the documents and other information from which the statement is compiled where relevant.

You/your management are responsible for the detection of irregularities and fraud. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter in preparing your accounts, unless prohibited from doing so by the Anti Money Laundering Legislation.

We will report, with any variations that we consider may be necessary, that in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the accounts from your accounting records and from the information and explanations supplied to us.

We have a professional duty to compile accounts which conform with generally accepted accounting principles. Furthermore, the accounts of a limited company are required to comply with the Companies Acts and applicable accounting standards. Where we identify that the accounts do not conform to accepted accounting principles, or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the accounts.

BOOK KEEPING

Where instructed we will reconcile the balances monthly with the bank statements, post and balance the purchase and sales ledgers and extract a detailed list of ledger balances. In addition we will also ensure that all cash, bank, sales and purchase transactions have been correctly posted. We will ensure that all fixed assets are properly recorded and that wages and PAYE/NIC are reconciled. Finally we will ensure that all loans and hp agreements have been correctly accounted and debtors and creditors balanced at the year end.

MANAGEMENT ACCOUNTS

This involves the same requirements as Accounts (see above) but we will have to do it on a quarterly or monthly basis as required.

With the advent of Making Tax Digital this will become a necessary requirement.

PERSONAL TAX – INDIVIDUALS, SOLE TRADERS AND COUPLES

Recurring compliance work

1. We will prepare your self assessment tax returns together with any supplementary pages required from the information and explanations that you provide to us. After obtaining your approval and signature, we will submit your returns to HM Revenue & Customs (HMRC).
2. We will calculate your income tax, national insurance contributions (NIC) and any capital gains tax liabilities

and tell you how much you should pay and when. Where instructed by you we will advise on the interest and penalty implications if tax or NIC is paid late. We will also check HMRC's calculation of your tax and NIC liabilities and initiate repayment claims if tax or NIC has been overpaid.

3. Other than as regards tax credits and universal credit (see below) we will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.
4. We will review PAYE notices of coding provided to us and advise accordingly.

Ad hoc and advisory work

6. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities;
 - Dealing with any enquiry opened into your tax return by HMRC;
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary; and
 - Advising on the rules relating to and assisting with VAT registration.
7. Where specialist advice is required, on occasions we may need to seek this from or refer you to appropriate specialists.

Tax Credits

8. Your entitlement or otherwise will depend not only on your own circumstances but also those of your household and we would require all relevant information to advise in this regard.

Changes in the law or practice or in public policy

9. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
10. We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

11. You are legally responsible for:
 - (a) Ensuring that your self-assessment tax returns are correct and complete;
 - (b) Filing any returns by the due date; and
 - (c) Making payment of tax on time.

Failure to do this may lead to penalties and/or interest.

Taxpayers who sign their returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are complete before you approve and sign them.

12. To enable us to carry out our work you agree:

- (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide all information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (c) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs; and
- (d) To provide us with information in sufficient time for your tax return to be completed and submitted by the 31 October following the end of the tax year at the latest. In order that we can do this, we need to receive all relevant information by 31 July. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for doing so.

13. You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material or not please let us know so that we can assess its significance.

14. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us once they have been notified that we are acting on your behalf as your agent it is still essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.

15. You are responsible for monitoring your monthly turnover to establish whether you are liable to register for VAT. If you do not understand what you need to do, please ask us. If you exceed the VAT registration threshold, and wish us to assist you in notifying HMRC of your liability to be VAT registered, we will be pleased to assist you in the VAT registration process. You should notify us of your instructions to assist in your VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which you exceed the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.]

If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.

You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the tax status of your workers. If you do not understand what you need to consider or action you need to take, please ask us. We will not be in a position to assist you in complying with your responsibilities if we are not engaged to provide such a service. We are not responsible for any penalty that is incurred.

16. **You and your spouse/partner(where relevant)**

We shall advise you and your spouse [partner] on the basis that you are a family unit. You both agree that in all matters relating to your or your spouse's [partner's] tax and financial affairs, we may deal directly with either of you and we may discuss with either of you the tax liabilities and/or financial affairs of the other. If you wish to make any change to these arrangements at any time, please let us know.

In order for us to act for you as a couple in respect of a joint claim, you undertake that all instructions, information or explanations either of you gives us will be on behalf of both of you, unless you specifically tell us otherwise. Similarly, if one of you signs a document, it will be on behalf of you both unless you instruct us to the contrary. If a conflict of interest should arise between you in relation to any matter to do with your joint claim or entitlement, we reserve the right to cease acting for both of you, or to advise one or other of you to obtain independent advice.

TRUSTS AND ESTATES

Recurring compliance work

1. We will prepare:
 - 1.1 the Trust/Estate Self-Assessment Tax Returns together with any supplementary pages required; and
 - 1.2 all Inheritance Tax Returns requiredfrom the information and explanations that you provide to us. After obtaining approval from the Nominated Trustee or other Nominated Person and signature we will submit your returns to HM Revenue & Customs (HMRC).
2. Where relevant we will maintain the accounting records of the Trust/Estate on your behalf from the information and explanations provided to us on your behalf for the purposes of preparing the annual accounts and tax returns.
3. Where relevant we will prepare the income and expenditure and capital accounts (together with a balance sheet) of the Trust/Estate from the accounting records and other information and explanations provided by you and will obtain your approval of the accounts.
4. We will calculate the income tax, capital gains tax and inheritance tax liabilities of the Trust/Estate and will advise you how much you should pay and when. Where instructed by you we will advise you on the interest and penalty implications if tax is paid late. We will also check HMRC's calculation of the tax liabilities and initiate repayment claims if tax has been overpaid.
5. We will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.
6. Where the terms of the Trust/Will require income or capital payments to be made to the beneficiaries, we will assist you in preparing all necessary forms relating to such payment.

Ad hoc and advisory work

7. Where you have instructed us to do so, we will provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:

- Advising on ad hoc transactions (for example the sale of assets held by the Trust/Estate);
 - Dealing with any enquiry opened into a Trust/Estate Self-Assessment Tax Return by HMRC ; and
 - Dealing with any enquiries and/or assessments raised by HMRC in relation to inheritance tax.
8. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law or practice or in public policy

9. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
10. We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

11. As Trustees/Executors you have legal responsibility for:
- (a) Ensuring that the Trust/Estate's self assessment tax returns are correct and complete;
 - (b) Ensuring that all inheritance tax returns are correct and complete;
 - (c) Filing any returns by the due date; and making payment of tax on time.
- Failure to do this may lead to penalties and/or interest.
12. Trustees/Executors who sign their returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared are complete before you approve and sign them.
13. To enable us to carry out our work you agree:
- (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - (b) To provide all information necessary for dealing with the Trust/Estate's taxation affairs: we will rely on the information being true, correct and complete and will not audit the information;
 - (c) To advise us of distributions made within 30 days of such an event;
 - (d) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the Trust/Estate's taxation affairs; and
 - (e) To provide us with information in sufficient time for the Trust/Estate's Self-Assessment Tax Returns to be completed and submitted by 31 October following the end of the tax year. In order that we can do this, we need to receive all relevant information by 31 July. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee of for doing so.
 - (f) To provide us with information in sufficient time for the Trust/Estate's inheritance tax returns to be completed and submitted by the due dates.

14. You will keep us informed of material changes in circumstances that could affect the income, capital gains and inheritance tax liabilities of the Trust/Estate. If you are unsure whether the change is material or not please let us know so that we can assess its significance.
15. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC by you in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence you receive because HMRC are not obliged to send us copies of all communications issued to you.
16. If you carry on a business as Trustees/Executors and make supplies for VAT purposes you are responsible for monitoring the monthly turnover to establish whether you are liable to register for VAT. If you do not understand what you need to do, please ask us. If the VAT registration threshold is exceeded, and you would like us to assist in notifying HMRC of your liability to be VAT registered we will be pleased to assist in the VAT registration process. Please notify us of your instructions to assist with the VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which the VAT registration threshold in force at that time was exceeded. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.]

If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.

You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the tax status of your workers. If you do not understand what you need to consider or action you need to take, please ask us. We will not be in a position to assist you in complying with your responsibilities if we are not engaged to provide such a service. We are not responsible for any penalty that is incurred.

17. You are reminded that under the Trustee Act 2000 it is your responsibility to regularly review the Trust investments and to have a clear investment policy.

PARTNERSHIPS

Recurring compliance work

1. We will prepare the Partnership self assessment tax returns and the annual Partnership Statements together with any supplementary pages required from the information and explanations that the Partnership provides to us. After obtaining the approval and signature of the Nominated Partner we will submit these to HM Revenue & Customs (HMRC).
2. We will prepare the Partnership business accounts in accordance with generally accepted accounting practice from the books, accounting records and other information and explanations provided to us by you and/or by others on your behalf.
3. We will prepare the income and capital gains computations based on the Partnership's business accounts for inclusion in the Partnership tax return.
4. Where instructed by you we will advise you as partners as to possible Partnership tax return related claims and elections arising from information supplied by the Partnership in the form and manner required by HMRC.

5. If instructed we will provide each partner or their agent with details of the partner's allocations from the return based on the Partnership statement to enable partners to fill in their self assessment tax returns.
6. If you would like us to advise individual partners and/or make possible tax return related claims and elections for individual partners, please let us know as they will be the subject of a separate engagement letter.

Ad hoc and advisory work

7. Where you have instructed us to do so, we will also provide such other taxation advisory and ad hoc services as may be agreed between us from time to time. These may need to be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Dealing with any enquiry opened into the Partnership tax return by HMRC; and
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
8. If specialist advice in certain areas is required we may need to seek this from or refer you to appropriate specialists.

Changes in the law or practice or in public policy

9. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
10. We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

11. The Partners are legally responsible for:
 - (a) Ensuring that the Partnership self assessment tax returns are correct and complete;
 - (b) Filing any returns by the due date; and
 - (c) Making payment of tax on time.

Failure to do this may lead to penalties and/or interest.

Taxpayers who sign their returns cannot delegate this legal responsibility to others. The Nominated Partner agrees to check that returns and partnership statements we have prepared for the Partnership are correct and complete before approving and signing them.

12. To enable us to carry out our work you agree:
 - (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;

- (b) To provide all information necessary for dealing with the Partnership affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - (c) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the Partnership affairs; and
 - (d) To provide us with information in sufficient time for the Partnership tax return to be completed and submitted by the 31 October following the end of the tax year. In order that we can do this, we need to receive all relevant information by 31 July. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee of for doing so.
13. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the partners including, by way of example, changes in the partners in the Partnership. If you are unsure whether the change is material or not please let us know so that we can assess its significance.
 14. You will forward to us letters and other communications received from HMRC in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
 15. The work carried out within this engagement will be in respect of the Partnership's tax affairs. Any work to be carried out for the individual partners will be set out in a separate letter of engagement.
 16. [You are responsible for monitoring the Partnership's monthly turnover to establish whether it is liable to register for VAT if it is not already registered. If you do not understand what you need to do, please ask us. If turnover exceeds the VAT registration threshold, and you wish us to assist in notifying HMRC of the Partnership's obligation to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to assist in the VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which the VAT registration threshold in force at that time was exceeded. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.]

If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.

LIMITED LIABILITY PARTNERSHIPS (LLP)

Recurring compliance work

1. We will prepare the LLP self assessment tax return which includes the annual Partnership Statements together with any supplementary pages required from the information and explanations that the LLP provides to us. After obtaining the approval and signature of the Nominated Partner we will submit these to HM Revenue & Customs (HMRC).
2. We will prepare the Partnership business accounts in accordance with generally accepted accounting practice from the books, accounting records and other information and explanations provided to us by you and/or by others on your behalf.
3. We will prepare the income and capital gains computations based on the LLP's business accounts for

inclusion in the Partnership tax return.

4. Where instructed by you we will advise you as members of the LLP as to possible Partnership tax return related claims and elections arising from information supplied by the LLP in the form and manner required by HMRC.
5. If instructed we will provide each member or their agent with details of the member's allocations from the return based on the Partnership statement to enable members to fill in their self assessment tax returns.
6. If you would like us to advise individual members of the LLP and/or make possible tax return related claims and elections for individual members of the LLP, please let us know as they will be the subject of a separate engagement letter.

Ad hoc and advisory work

7. Where you have instructed us to do so, we will also provide such other taxation advisory and ad hoc services as may be agreed between us from time to time. These may need to be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Dealing with any enquiry opened into the Partnership tax return by HMRC; and
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
8. If specialist advice in certain areas is required we may need to seek this from or refer you to appropriate specialists.

Changes in the law or practice or in public policy

9. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
10. We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

11. The Members are legally responsible for:
 - (a) Ensuring that the Partnership self assessment tax returns are correct and complete;
 - (b) Filing any returns by the due date; and
 - (c) Making payment of tax on time.

Failure to do this may lead to penalties and/or interest.

Taxpayers who sign their returns cannot delegate this legal responsibility to others. The Nominated Partner of the LLP agrees to check that returns and partnership statements we have prepared for the LLP are correct and complete before approving and signing them.

12. To enable us to carry out our work you agree:
- (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - (b) To provide all information necessary for dealing with the LLP's affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - (c) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the LLP's affairs; and
 - (d) To provide us with information in sufficient time for the LLP tax return to be completed and submitted by the 31 October following the end of the tax year. In order that we can do this we need to receive all relevant information by 31 July. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee of for doing so.
13. You will keep us informed of material changes in circumstances that could affect the partnership tax returns or the partnership statements including, by way of example, changes in the members in the LLP. If you are unsure whether the change is material or not please let us know so that we can assess its significance.
14. You will forward to us letters and other communications received from HMRC in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
15. The work carried out within this engagement will be in respect of the LLP's tax affairs. Any work to be carried out for the individual members will be set out in a separate letter of engagement.
16. You are responsible for monitoring the LLP's monthly turnover to establish whether it is liable to register for VAT if it is not already registered. If you do not understand what you need to do, please ask us. If it exceeds the VAT registration threshold, and you wish us to assist in notifying HMRC of its liability to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to assist in the VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which the VAT registration threshold in force at that time was exceeded. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.]

If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.

COMPANIES - CORPORATION TAX

Recurring compliance work

1. We will prepare the company's corporate tax self-assessment (CTSA) return. After obtaining the approval and signature of the Nominated Director, we will submit it to HM Revenue & Customs (HMRC). We will not accept liability for any financial penalty or loss or other damage arising from any rejection of the iXBRL return by HMRC or otherwise as a result of incorrect or inappropriate tagging or software malfunction.

2. We will prepare the corporation tax computation and supporting schedules required for preparation of the company tax return from accounts, information and explanations provided to us on your behalf.
3. We will tell you how much tax the company should pay and when. If appropriate, we will initiate repayment claims when tax has been overpaid. Where instructed by you we will advise on the interest and penalty implications if corporation tax is paid late.
4. We will inform you if instalment payments of corporation tax are due for an accounting period and the dates they are payable. We will calculate the quarterly instalments which should be made on the basis of information supplied by you by the date agreed.
5. We will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.

Ad hoc and advisory work

6. Where you have instructed us to do so, we will also provide such other taxation advisory and ad hoc services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Advising you when corporation tax is due on loans by the company to directors or shareholders or their associates, and calculating the payments due or the amount repayable when the loans are repaid; and
 - Dealing with any enquiry opened into the company's tax return by HMRC;
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary.
7. Where specialist advice is required, on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law or practice or in public policy

8. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
9. We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

10. You are legally responsible for:
 - (a) Ensuring that the CTSA return (including XBRL tags and iXBRL file) is correct and complete;
 - (b) Filing any returns by the due date; and
 - (c) Making payment of tax on time.

Failure to do this may lead to penalties and/or interest.

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that returns we have prepared for the company are complete before he approves and signs them.

11. To enable us to carry out our work you agree:
 - (a) To provide us with accounts prepared by you or by others in an iXBRL format. You accept full responsibility for the existence, accuracy, consistency and completeness of XBRL tagging within the accounts. We will not carry out any procedures to check the existence, accuracy, consistency and completeness of the iXBRL file.
 - (b) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - (c) To provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - (d) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs;
 - (e) To provide us with information in sufficient time for the company's CTSA return to be completed and submitted by the deadline for Corporation tax payment. In order that we can do this we need to receive all relevant information by three months after the Companies House official accounting year end.
 - (f) To provide us with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write offs authorised at the latest within three months of the end of the relevant accounting period.
12. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If you are unsure whether the change is material or not please let us know so that we can assess its significance.
13. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
14. The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate letter of engagement.
15. You are responsible for monitoring the monthly turnover to establish whether the company is liable to register for VAT, if it is not already registered. If you do not understand what you need to do, please ask us. If the company turnover exceeds the VAT registration threshold, and you wish us to assist in notifying HMRC of the Company's obligation to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to act in relation to the company's VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which the current VAT registration turnover threshold was exceeded. We will not be responsible if we are not notified in

time and a late registration penalty is incurred.]

If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.

You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the tax status of your workers. If you do not understand what you need to consider or action you need to take, please ask us. We will not be in a position to assist you in complying with your responsibilities if we are not engaged to provide such a service. We are not responsible for any penalty that is incurred.

GROUPS AND CONSORTIA

1. Where a parent company is required to prepare both individual and group accounts and it is required to file both of these as part of its online Company Tax Return, you accept full responsibility for the existence, accuracy, consistency and completeness of XBRL tagging within the accounts and to file the individual accounts as an iXBRL document with the relevant XBRL tags embedded.
2. In relation to groups [and consortia] of which your company is a member, and in respect of which you have instructed us to act; we will provide the following additional services.
3. Where instructed we will advise on the tax treatment of intra-group payments of dividends, charges and interest.
4. We will advise on the eligibility of companies to make elections in relation to such payments.
5. We will prepare and submit to HMRC elections relating to intra-group payments of dividends, charges and interest.
6. We will deal with all communications relating to elections addressed to us by HMRC.
7. Where instructed, in respect of claims for group and consortium relief:
 - (a) We will advise as required on claims for group and consortium relief and the interaction with other reliefs;
 - (b) We will prepare and submit to HMRC appropriate claims;
 - (c) We will adjust corporation tax computations and returns to reflect the surrender and receipt of group and consortium reliefs;
 - (d) We will advise on arrangements for payment of tax and the surrender and set-off of tax refunds within the group; and
 - (e) We will advise on claiming eligible unrelieved foreign tax (EUFT) or the surrender of any amount of EUFT.

VAT RETURNS

Recurring compliance work

1. We will prepare/review your VAT returns (and Intrastat returns/EC Sales lists/MOSS Returns where relevant)

on the basis of the information and explanations supplied by you.

2. Based on the information that you provide to us we will tell you how much you should pay and when. If appropriate we will initiate repayment claims where tax has been overpaid. We will advise on the interest and penalty implications if VAT is paid late.
3. Where appropriate we will calculate the partial exemption annual adjustment.
4. Where appropriate we will calculate the annual Capital Goods Scheme adjustment.

Ad hoc and advisory services

6. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time such as providing you with advice on VAT as and when requested.

Where the advice is provided in writing, the information provided and the query raised will be set out with our response to you.

7. Where specialist advice is required in certain areas we may need to seek this from or refer you to appropriate specialists.

Changes in the law or practice or in public policy

8. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
9. We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

10. You are legally responsible for:
 - (a) Ensuring that your returns are correct and complete;
 - (b) Filing any returns by the due date; and
 - (c) Making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that returns we have prepared for you are complete before approving and/or signing them.

11. To enable us to carry out our work you agree:
 - (a) That all returns are to be made on the basis of full disclosure;
 - (b) That you are responsible for ensuring that the information provided is, to the best of your

knowledge, accurate and complete. The returns are *prepared/reviewed* solely on the basis of the information provided by you and we accept no responsibility for any liabilities arising due to inaccuracies or omissions in the information you provide which may lead to a misdeclaration on which penalties and interest may arise;

- (c) To authorise us to approach such third parties as may be appropriate for information we consider necessary to deal with the returns; and
 - (d) To provide us with all the records relevant to the preparation of your VAT returns as soon as possible after the return period ends. We would ordinarily need a minimum of 21 days before submission to complete our work. If the records are provided later or are incomplete or unclear thereby delaying the preparation/review and submission of the return, we accept no responsibility for any “default surcharge” penalty that may arise.
12. You will keep us informed of material changes in circumstances that could affect your obligations. If you are unsure whether the change is material or not please let us know so that we can assess its significance.
13. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
14. You are responsible for bringing to our attention any errors, omissions or inaccuracies in your returns which you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.
15. If you are involved with any other business which is not registered for VAT you are responsible for monitoring your monthly turnover to establish whether you are liable to register for VAT. If you do not understand what you need to do, please ask us. If you exceed the VAT registration threshold, and wish us to assist you in notifying HMRC of your liability to be VAT registered, you must give us clear instructions to assist you in the VAT registration process. You should notify us of your instructions in good time to enable the VAT registration application form to be submitted within the statutory time limit of one month following the month in which you exceeded the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.]

If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.

16. If EC Sales Lists need to be completed you are responsible for obtaining all of your customers’ VAT registration numbers in other member states and to check any that you are not completely satisfied with, with HMRC.

HM REVENUE & CUSTOMS (HMRC) TAX INVESTIGATIONS

- 1. We will act on your behalf in the matter of any current investigation by HMRC.
- 2. Where required we will prepare a report on your behalf giving full disclosure of your tax affairs and once agreed by you submit it to HMRC.
- 3. We will negotiate with HMRC on any question of taxation, interest and penalties. The outcome of some

income tax enquiries may be related to or impact on claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we have explicitly agreed to do so.

4. We must make it clear that if at any time we consider that:

- you are not cooperating with us and answering our enquiries fully and frankly; or
- you are unwilling to make full disclosure or you refuse to do so

then we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). In that event any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.

5. Where specialist advice is required in connection with the investigation we may need to seek this from or refer you to appropriate specialists.

Your responsibilities

6. To enable us to carry out our work in relation to any investigation you agree:

- (a) That all information to be given to HMRC in the course of the investigation is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with the investigation;
- (c) To authorise us to communicate with such third parties as may be appropriate and that we consider necessary to deal with the investigation;
- (d) To provide information promptly to enable us to deal with the investigation expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;
- (e) To forward to us on receipt copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the investigation to enable us to deal with them as may be necessary immediately upon receipt. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
- (f) To keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the investigation. If you are unsure whether the change is material or not please let us know so that we can assess its significance or otherwise; and;
- (g) To notify us immediately of any insurance cover you have for enquiries into your tax returns by HMRC.

7. Where additional expertise is required we may need to seek this from or refer you to another specialist.

Changes in the law or practice or in public policy

We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.

We will accept no liability for losses arising from changes in the law (or the interpretation thereof) or practice or in public policy that are first published after the date on which the advice is given.

Your responsibilities

7. You agree to provide full information necessary for us to advise in relation to your affairs. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents.
8. If you require tax advice in relation to a proposed transaction we recommend that you instruct us sufficiently in advance so that we have time to give properly considered advice prior to the transaction taking place.
9. You authorise us to approach such third parties as may be appropriate for information that we consider necessary to provide the advice.
10. You will keep us informed of material changes in your circumstances that could affect the tax advisory services we are providing. If you are unsure whether the change is material or not please let us know so that we can assess its significance.