



PERSONAL TAX RETURN

Schedule of Services

Please ensure you read the following paragraphs carefully and give particular attention to the Your responsibilities section.

Recurring compliance work

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).

Where appropriate, we will prepare your business accounts in accordance with generally accepted accounting practice and the rules associated with the cash accounting regime from the books, accounting records and other information and explanations provided to us on your behalf.

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. We will advise on the interest, penalty and surcharge 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.

Other than as regards tax credits (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.

We will review PAYE notices of coding provided to us and advise accordingly.

Ad hoc and advisory work

We will also provide such other taxation ad hoc and advisory services as may be agreed from time to time. These may be the subject of a separate engagement letter. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:

1. advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities
2. dealing with any enquiry opened into your tax return by HMRC
3. preparing any amended returns which may be required and corresponding with HMRC as necessary
4. advising on the rules relating to and assisting with VAT registration

Should specialist advice be required, we will refer you accordingly.

Tax credits

If we agree to advise you on tax credits and universal credit we will issue a separate letter or schedule to cover this area. Tax credits and universal credit are, in effect, a social security benefit. 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

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

We will accept no liability for losses arising from changes in the law or the interpretation thereof that occur after the date on which the advice is given.

Your responsibilities

You are legally responsible for:

1. ensuring that your self assessment tax returns are correct and complete;
2. filing any returns by the due date; and
3. making payment of tax on time.

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

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

To enable us to carry out our work you agree:

1. that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
2. to provide full 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;
3. to authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs; and
4. to provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information by 30 September following the financial year end. (We reserve the right to charge an additional fee for work carried out where information has been provided after 30 September.)

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 the significance or otherwise.

You will forward to us all communications 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.

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 you 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 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.

You are responsible for monitoring your monthly turnover to establish whether it exceeds the relevant thresholds for the cash basis. If you do not understand what you need to do, please ask us. If you exceed the threshold, and you wish us to assist you in notifying HMRC, we will be pleased to assist you in the process. You should notify us of your instructions to assist in this process promptly. We will not be responsible if you fail to notify us in time and incur a penalty.

You and your spouse/partner

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.