

Name

Address.....

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Dear Sir/ Madam

The purpose of this letter is to set out the basis on which we are to act as your tax agents and advisers and our respective areas of responsibility. You are legally responsible for making a correct Return in respect of your annual tax liability, and for payment of your tax on time. It is therefore essential that we, as your agent, be supplied with all relevant information concerning your taxation affairs in good time. Would you please therefore let us have copies of any communications you receive from H M Revenue & Customs (HMRC).

Your spouse is legally responsible for their own tax affairs and should be dealt with independently.

Your Responsibilities - Provision of Information by You

- i. Under the self-assessment system there are a number of key dates by which Returns and payments must be made. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.
- ii. You are responsible for making correct Returns and for payment of tax on time.
- iii. To enable us to carry out our work you agree:
 - a. To make a full disclosure to us of all sources of income, charges, allowances and capital transactions and, to provide full information as necessary for dealing with your affairs; we will rely on the information and documents being true, correct and complete;
 - b. To respond quickly and fully to our requests for information and to other communications from us;
 - c. To keep us informed about any significant changes in your personal, employment or financial circumstances, as and when they occur.
- iv. That we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs, a small charge in accordance with our fee scale may apply.
- v. We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest, or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others` failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.

vi. If HMRC raise enquiries relating to your personal Tax Return, we will discuss the position with you and agree with you the basis on which we will deal with such enquiries on your behalf.

We will prepare your Tax Return in future years under the same conditions as above.

Personal Tax Returns

i. We will prepare your personal Tax Return and all supporting schedules as necessary. You will be responsible for letting us have all the information needed to prepare this form.

ii. We will deal with matters arising from an agreed year, as appropriate. We will not be responsible for earlier years. Your previous advisers/self will deal with Returns, assessments and other matters relating to earlier periods and will agree the position with the tax authorities.

iii. We will forward to you, usually by email, the Tax Return form and supporting schedules for review and signature. Once you have checked, approved and signed the Return and/or the internet declaration, we shall submit it to HMRC. You authorise us to file the return electronically.

iv. We will tell you how much tax you should pay and when. If appropriate we will initiate repayment claims when tax has been overpaid.

v. We will deal with HMRC regarding any amendments required to your Return and prepare any amended Returns that may be required. Again, a small charge in accordance with our fee scale may be applied if the amendment is due to your failure to provide complete & correct information prior to submission of the original Return.

vi. We will advise as to possible claims and elections arising from the Tax Return and from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.

vii. We will deal with all communications relating to your Return addressed to us by HMRC or passed to us by you. However, if HMRC chooses your Return for enquiry, this work may need to be the subject of a separate assignment, in which case we will seek further instructions from you and agree relevant fees.

General Tax Advice

We will be happy to help you generally with any matters relating to your taxation affairs. Please advise us in good time of any proposed transactions. Tax legislation changes frequently and we would recommend that you ask us to review any advice already given if a transaction is delayed, or is to be repeated, or if an apparently similar transaction is to be undertaken. It is our policy to confirm in writing advice upon you may wish to rely.

Investment services

We are not authorised by the Financial Services Authority to conduct Investment Business. Should you require investment business services, we will refer you to a firm authorised by the Financial Services Authority.

Excluded Services

You will continue to deal with other matters required by law, such as:

- a. Obligations under IR35.
- b. Inheritance Tax Returns.
- c. Working tax credits and child tax credits.
- d. National Insurance Contributions.
- e. Child Benefit
- f. Council Tax

Retention of Records

i. During the course of our work we will collect information from you and others acting on your behalf, although in most cases we do not require original documents. In the event that we should specifically ask you for original documentation, please confirm whether you wish for this to be returned. You should retain them for 7 years from the 31 January following the end of the tax year. This period may be extended if HMRC enquires into your Tax Return.

ii. Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we receive once it has been uploaded onto our database. You must notify us in writing if you require retention or the return of a particular document.

Regulatory Requirements

We reserve the right to disclose our files to regulatory bodies in the exercise of their powers.

Quality of Service

i. We aim to provide the best possible service to our clients. If you would like to discuss how our service could be improved; please let us know by telephoning your appointed consultant or Mr Les Trotter (M.D.).

ii. We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. We will do everything reasonable to put matters right. Prompt communication enables us to take prompt action on your behalf.

iii. Should you at any stage feel that you have not received an adequate response to a complaint the circumstances should be brought to the attention of the Managing Director.

Fees

- i. Our fees are charged on an annual fee basis. Unless otherwise agreed, our fees will be charged by year-end invoice. If work is required which is outside the scope of this letter, for example dealing with HMRC enquiries into the Tax Return, this will be a separate engagement for which additional fees will be chargeable. We will add value added tax, if applicable, at the current rate.
- ii. Our invoices are payable on presentation. We reserve the right to charge interest at 5%/month in the case of overdue accounts.

Limitation of Liability

- i. The advice that we give to you is for your sole use and does not constitute advice to any third party to whom you may communicate it.
- ii. You agree to hold harmless and indemnify us against any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services provided to you by the firm against any of our employees on a personal basis.

Electronic Communication

- i. E-mail may be used to enable us to communicate with you. As with other means of delivery this carries with it the risk of inadvertent misdirection or non-delivery. It is the responsibility of the recipient to carry out a virus check on any attachments received.
- ii. As Internet communications are capable of data corruption we do not accept any responsibility for changes made to such communications after their despatch. For this reason it may be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. All risks connected with sending commercially sensitive information relating to your business are borne by you and are not our responsibility. If you do not accept this risk, you should notify us in writing that email is not an acceptable means of communication.

Applicable Law

This engagement letter shall be governed by, and construed in accordance with, English Law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.

General Data Protection Regulation 2018 (GDPR)

Please note that in accordance with our **privacy policy** (within Terms of use on our website – <http://taxsafe.uk.com/>), Tax Safe Ltd does not use your personal information for marketing purposes and will continue to use the personal information that you provide to us merely to review your UK income tax position and where necessary prepare and submit your UK Tax

Returns to HMRC. Furthermore, such information is NOT passed to 3rd parties without your specific authority to do so.

The Data Controller in relation to personal data supplied about you is Mr L. Trotter.

Contracts (Rights of Third Parties) Act 1999

A person who is not party to this agreement shall have no right under the contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that act.

Agreement of Terms

- i. Once it has been agreed, this letter will remain effective, from the date of the signature, until it is replaced or terminated. Either party may vary or terminate our authority to act on your behalf at any time without penalty. Notice of termination must be given in writing.
- ii. Would you confirm your agreement to the terms set out by this letter by signing and returning the enclosed copy. If anything is unclear to you or you require further information please let us know.

Yours faithfully



Les Trotter
For & On behalf of
Tax Safe Ltd

I agree the terms of this letter.

Signature

Print name

Dated