

SCHEDULE OF SERVICES – Personal Tax – Individuals and Couples

This schedule should be read in conjunction with the engagement letter and the standard terms and conditions.

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, we will submit your returns to HMRC.
2. We will calculate your income tax, high-income child benefit charge (if applicable), national insurance contributions (NIC) and any capital gains tax liabilities as included on your self-assessment return, 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 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 by you and advise accordingly. Note HMRC no longer sends copies of notices of coding to agents.
5. Ad hoc queries by way of telephone and email enquiries are not routine compliance and may result in additional fees. As indicated below, where appropriate we will aim to discuss and agree additional fees, but it may not always be possible to agree these in advance and we reserve the right to charge you an additional fee for these queries.

Ad hoc and advisory work

6. 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 services will be subject to the terms of this engagement letter and standard terms and conditions of business unless we decide to issue a separate engagement letter. An additional fee may be charged for these services.

Examples of such work include:

- advising on the in-year Capital Gains Tax (CGT) reporting requirements on disposals of property, and preparing the in-year return and calculating the CGT due where required [note this work will always result in additional fees]. We will require you to provide information as early as possible in advance of exchange of contracts in order to provide advice on the tax implications, reporting requirements and to quantify the tax bill;
- advising on ad hoc transactions (for example, pre-sale advice on the sale of assets) and queries (including telephone conversations), preparing and submitting information in the relevant format to HMRC and calculating any related tax liabilities;

- advising on extraction of cash from your personal service company and completion of tax returns if you have been treated as a deemed employee under the IR35/off-payroll working rules.
 - dealing with any enquiry opened into your tax return or tax affairs by HMRC;
 - preparing any amended returns that may be required and corresponding with HMRC as necessary; and
 - advising on tax credits and universal credit.
7. Where specialist advice is required, we may need to seek this from or refer you to appropriate specialists. We will only do this when instructed by you.

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 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 self-assessment tax returns are correct and complete;
 - (b) filing any returns by the due date; and
 - (c) paying tax on time.

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

11. Taxpayers who approve 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 them.

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 full details of all UK residential property disposals including associated costs/valuations prior to disposal. Where you consider that you will be non-UK resident in the tax year of disposal, full details of all UK property disposals (residential and non-

residential) and disposals of shares in UK property rich companies or UK property rich collective investment vehicles, or other such entities must be advised prior to exchange of contracts or agreement to transfer shares or units. If information is received after this we cannot guarantee that we can provide advice on the amount of capital gains tax due or submit an in-year return within 30 days after the completion date of the disposal.

(e) 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 November.

12. 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.
13. Where you wish us to deal with HMRC communications, you will forward to us all communications received from HMRC such as HMRC statements of account, copies of notices of assessment, tax codes and letters. These must be provided in time to enable us to deal with them as may be necessary within the statutory time limits. It is essential that you let us have copies of any correspondence received because HMRC is not obliged to send us copies of all communications issued to you.
14. You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the tax status of your workers, including domestic staff. 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.
15. **Our services as detailed above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 of our standard terms and conditions of business. These are important provisions, which you should read and consider carefully.**
16. We shall advise you and your spouse/partner on the basis that you are a family unit. You agree that in all matters relating to you 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.
17. You undertake that all instructions, information or explanations either of you gives us will be on behalf of both of you.