

DIRECT TAXATION – CHARITIES AND PENSION SCHEMES

The purpose of this schedule and the Standard Terms of Business is to set out the basis on which we are to act as accountants and advisors with regard to your direct taxation affairs, where relevant, and to clarify our respective responsibilities in respect of that work.

1 Your responsibilities

- 1.1 You have asked us to undertake all correspondence with HMRC on your behalf. To avoid any problems please send to us any forms or correspondence received from HMRC as soon as you receive them. In particular would you please ensure that no payments are made to HMRC without our confirmation that the demands are correct. However, if HMRC choose your tax affairs for enquiry this work may need to be the subject of a separate assignment in which case we will seek further instruction from you.
- 1.2 You are legally responsible for making correct returns to HMRC, for the payment of tax on time.
- 1.3 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 necessary for dealing with the charity/scheme's affairs. This includes, where relevant, details of any benefits provided to donors. 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 provide us with information in sufficient time for the charity/scheme's tax returns to be completed and submitted by the due date following the end of the accounting period. In order to do this, we need to receive all relevant information by the date specified in **Key Facts**;
 - (d) to forward to us on receipt copies of notices of assessment, letters and other communications received from HMRC to enable us to deal with them as may be necessary within the statutory time limits;
 - (e) to inform us of any significant changes that might affect your tax status, and
 - (f) that we may use third parties to process the information for your tax return where we consider that this is necessary in order to provide you with the desired level of service. All our third party service providers have been checked to ensure that they have appropriate systems in place to safeguard the confidentiality and security of your data and records.
- 1.4 You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs and undertake to authorise such third parties to communicate directly with us.
- 1.5 We have submitted form 64-8 to HMRC which authorises HMRC to deal with us as agents regarding the matters specified on the form in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all HMRC' correspondence and, even where it does, HMRC sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from HMRC.

2 Our responsibilities as accountants

- 2.1 We will send you the tax return and supporting schedules for you to approve and sign.

- 2.2 We will then submit it, with supporting documentation, to HMRC. Where applicable, you authorise us to file the return electronically.
- 2.3 Where applicable we will advise you of the amounts of tax to be paid and the dates by which the payments should be made. Where appropriate we will initiate repayment claims when tax has been overpaid.
- 2.4 Where appropriate we will also 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.
- 2.5 We will send you the charity/scheme's repayment claim and supporting schedules for you to approve and sign. We will then submit this to HM Revenue and Customs on your behalf.
- 2.6 We are able to offer fee protection insurance to cover the cost of our fees arising from HMRC investigations. If you would like further details of this service please let us know.