

## **SPECIALIST OR AD HOC TAX ADVISORY SERVICES**

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 a specific tax advisory service as stated in the **Key Facts** or in relation to ad hoc advisory services and to clarify our respective responsibilities in respect of that work.

### **1 Your responsibilities**

- 1.1 You agree to provide full information necessary for us to provide the relevant advice. We will rely on the information and documents being true, correct and complete, and will not audit the information or those documents.
- 1.2 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. We cannot be held responsible for any advice where the details were not made available to us in sufficient time.
- 1.3 You authorise us to approach such third parties as may be appropriate for information that we consider necessary to provide the advice.
- 1.4 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.
- 1.5 Where you wish us to deal with HMRC communications you will forward to us all communications received from HMRC. 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.
- 1.6 If you provide digital services to consumers in the European Union you are responsible for either registering for VAT in that member state or registering for VAT Mini One Stop Shop (MOSS) in the UK.
- 1.7 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 your turnover exceeds the VAT registration threshold, and you wish us to assist you in notifying HMRC of your obligation 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.
- 1.8 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.

### **2 Our responsibilities as accountants**

- 2.1 We will provide ad hoc tax advisory services as requested by you from time to time. If you have asked us to give specialist advice on a specific project details of which are included in the **Key Facts**.
- 2.2 Our services may include (but are not limited to) telephone conversations, attendance at meetings, and written advice as and when requested by you.



- 2.3 We will not be responsible for the provision of any tax compliance services, unless covered by a separate engagement letter or another schedule listed in the Schedule of Services Provided.
- 2.4 Where additional expertise is required, we will discuss this with you and may need to seek this from or refer you to another specialist. We will only do this when instructed by you.
- 2.5 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.
- 2.6 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.