

SIMONE H. FREEDMAN - CHARTERED TAX ADVISER

SCHEDULE OF SERVICES - Personal Tax for individuals, partnerships, trusts and sole traders

This schedule should be read in conjunction with the covering letter.

Recurring compliance work

1. I will prepare your self assessment tax returns together with any supplementary pages required from the information and explanations that you provide to me. After obtaining your approval and signature, I will submit your returns to HM Revenue & Customs (HMRC).
2. I will prepare your business accounts in accordance with generally accepted accounting practice from the books, accounting records and other information and explanations provided to me on your behalf.
3. I 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. I will advise on the interest, penalty and surcharge implications if tax or NIC is paid late. I will also check HMRC's calculation of your tax and NIC liabilities and initiate repayment claims if tax or NIC has been overpaid.
4. Other than as regards tax credits (see below) I will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, I will make such claims and elections in the form and manner required by HMRC.
5. I will review PAYE notices of coding provided to me and advise accordingly.

Ad hoc and advisory work

6. Where you have instructed me to do so, I will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at my option. Where appropriate I will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities;
 - Dealing with any enquiry opened into your tax return by HMRC;
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary; and
 - Advising on the rules relating to and assisting with VAT registration.
7. Where specialist advice is required on occasions I may need to seek this from or refer you to appropriate specialists.

Changes in the law

8. I will not accept responsibility if you act on advice given by me on an earlier occasion without first confirming with me that the advice is still valid in the light of any change in the law or your circumstances.
9. I will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

NOWER END, NOWER ROAD, DORKING, SURREY RH4 3BX
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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) 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 that I have prepared for you are complete before you approve and sign them, paying particular attention to all personal information and immediately informing us of any changes that are required.

11. To enable me to carry out my 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 full information necessary for dealing with your affairs: I will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (c) To authorise me to approach such third parties as may be appropriate for information that I consider necessary to deal with your affairs; and
- (d) To provide me with information in sufficient time for your tax return to be completed and submitted by the due date of 31 January following the end of the tax year. In order that I can do this, I need to receive all relevant information by 15 November. Where feasible I may agree to complete your return within a shorter period but will charge an additional fee for so doing as outlined in the covering letter.

12. You will keep me 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 me know so that I can assess the significance.

13. You will forward to me HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable me to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with me when the appropriate authority has been signed and submitted it is essential that you let me have copies of any correspondence received because HMRC are not obliged to send me copies of all communications issued to you.

14. If you run a business, and are not already VAT registered, 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 me. If you exceed the VAT registration threshold, and wish me to assist you in notifying HMRC of your liability to be VAT registered I will be pleased to assist you in the VAT registration process. You should notify me 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 exceed the VAT registration threshold in force at that time. I will not be responsible if you fail to notify me in time and incur a late registration penalty as a result.

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Data Protection

The information you provide to us is currently subject to the Data Protection Act 1998 and from 25th May 2018 by the requirements of the EU General Data Protection Regulation (GDPR). By engaging our services, you consent to us or any company or firm associated with us processing, both manually and by electronic means, your personal data for the purposes of providing advice, administration and management. "Processing" includes obtaining, recording or holding information or data, transferring it to other companies associated with us, product providers, HMRC or any other statutory, governmental or regulatory body for legitimate purposes including, where relevant, to solicitors and/or other debt collection agencies.

Other than as set out in this schedule (or required by law or any regulatory authority or exchange having control or jurisdiction over us), we will treat the information provided by you as confidential and will NOT use or reveal your personal information to any other third party without your permission or justification for doing so. We will not pass your details onto any other third parties for the purposes of marketing. At any time, you have the right to ask us not to use your data, although if that were the case, we would no longer be able to carry out any further work for you. If you wish to exercise your right to withdraw consent, please confirm this in writing to us.

Subject to certain exceptions, you are entitled to have access to your personal and sensitive personal data held by us. The information held about you, on both hard copy and computer, will be sent to you within 30 days of the initial request, without charge.

We retain your personal data for no longer than is necessary for the purposes(s) for which it was provided. What this means in practice will vary between different types of data. When determining the relevant retention periods, we take into account factors including: legal obligation(s), statute of limitations under applicable law, potential or actual disputes, guidelines issued by relevant data protection authorities.

Full details about how we store your data and your rights with respect to how we process it are covered in our Data Privacy & Retention Policy which is available upon request.

Simone H Freedman CTA, ATT (Chartered Tax Adviser)

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