

Appendix B1 Personal Tax – individuals, sole traders

Schedule of services

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

Personal Tax – individuals, sole traders

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 and signature, we will submit your returns to HM Revenue & Customs (HMRC).
2. We 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. 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 as regards 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 and advise accordingly.

Ad hoc and advisory work

5. Where you have instructed us to do so, we 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 our option. Where appropriate we 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.
6. Where specialist advice is required, on occasions we may need to seek this from or refer you to appropriate specialists.

Tax Credits

7. If we agree to advise you on tax credits and universal credit we will issue a separate letter or schedule to cover this area. Tax credits and universal credit are, in effect, a social security benefit. Your entitlement or otherwise will depend not only on your own circumstances but also those of your household and we would require all relevant information to advise in this regard.

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 the interpretation thereof) 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) making payment of tax on time.

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

Taxpayers who sign 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 and sign them.

11. 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 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 1st October. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for so doing.
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. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us once they have been notified that we are acting on your behalf as your agent it is still essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.

14.

- a) 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 you exceed the VAT registration threshold, and wish us to assist you in notifying HMRC of your liability 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 exceed 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.
- b) If you provide digital services to consumers in the EC you are responsible for either registering for VAT in that member state or registering for MOSS in the UK.
- c) 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

15. Our services as detailed above are subject to the limitations on our liability set out in the engagement letter and in paragraphs 17 and 18 of our standard terms and conditions of Business. These are important provisions which you should read and consider carefully.