

Appendix 8a – Appendix of professional services supplied by SMB Professional Services Ltd

PERSONAL TAX

The purpose of this Appendix is to set out the basis on which we act as your accountant in regard to the preparation of your personal tax returns (including supplementary pages).

We will communicate with the person who has signed the Letter of Engagement in relation to this assignment having agreed with you that they will represent you.

This is a continuing engagement and this Appendix replaces our previous Letter of Engagement

1. Your responsibilities

1.1 Our appointment does not exonerate you from your legal responsibilities for:

- ensuring that your self-assessment tax return (including supplementary pages) are correct and complete;
- filing any returns by the due date; and
- making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and interest.

The person **approving** returns cannot delegate their legal responsibility to others. You agree to check that returns we have prepared for you are complete before you approve and sign them.

1.2 To enable us to carry out our work you agree:

- that all returns are to be made on the basis of full disclosure;
- that you are responsible for ensuring that the information provided to us is, to the best of your knowledge, accurate and complete;
- to advise whether you or your spouse/partner (with whom you cohabit, or have cohabited with during the tax year) are entitled to receive child benefit in respect of a child that lives with you (whether or not you are the parent of that child);
- that we are authorised to approach such third parties as may be appropriate for information that we consider necessary to deal with your tax affairs; and
- to provide us with information in sufficient time for your tax return to be completed and submitted by the 31 January following the end of the tax year. In order that we can do this, we need to receive all relevant information by 31 October.

1.3 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.

1.4 You will forward to us on receipt copies of all HMRC statements of account, PAYE coding notices, notices of assessment, letters and other communications received from the HMRC 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 when form 64-8 has been signed and submitted it is 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.

2. **Our responsibilities**

- 2.1 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 documented approval we will submit your returns to HMRC in an electronic format over the internet.
- 2.2 We will calculate your income tax, National Insurance contribution (NIC) and any capital gains tax liabilities and tell you how much you should pay and when. We will advise on the interest, penalty and surcharge 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.
- 2.3 *Other than as regards tax credits*, we will advise you as to possible tax return-related claims and elections arising from information supplied by you. If instructed by you, we will make such claims and elections in the form and manner required by HMRC.
- 2.4 We will review PAYE notices of coding where such notices are forwarded to us and advise accordingly.
- 2.5 We will deal with all communications relating to your return addressed to us by HMRC or passed to us by you. However, if HMRC choose your return for enquiry this work may need to be the subject of a separate assignment in which case we will seek further instructions from you.
- 2.6 Where you have instructed us to do so, we will also provide such other taxation advisory and ad-hoc services as may be agreed between you and us from time to time. These may be the subject of a separate appendix, at our option. Where appropriate, we will discuss and agree an additional fee for such work when it is commissioned by you. Where specialist advice is required on occasions, we may need to seek this from, or refer you to an appropriate specialist.