

## SCHEDULE O SPECIALIST OR AD HOC TAXATION SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business.

### 1. RESPONSIBILITIES AND SCOPE

#### 1.1 Compliance work

1.1.1 We will provide ad hoc tax advisory services as requested by you from time to time .

1.1.2 Our services may include telephone conversations, attendance at meetings and written advice, as and when requested by you.

1.1.3 We will not provide any other tax services unless covered by a separate engagement letter or another schedule to this letter.

1.1.4 If additional or specialist expertise is required, we may need to seek this from, or refer you to, a specialist.

#### 1.2 Changes in the law, in practice or in public policy

1.2.1 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, practice, public policy or in your circumstances.

1.2.2 We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

#### 1.3 Your responsibilities

1.3.1 You agree to provide full information necessary for us to advise in relation to your affairs. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents.

1.3.2 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 before the transaction takes place.

1.3.3 You authorise us to approach such third parties as may be appropriate, for information that we consider necessary to provide the advice.

1.3.4 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, please let us know so that we can assess its significance.

- 1.3.5 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 UK 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. The same applies for equivalent non-UK taxes.
- 1.3.6 Where you are importing relevant goods into the EU to be supplied to non-taxable persons (final destination of the goods being within the EU), the IOSS can be used by both EU and non-EU established suppliers. If you are importing goods into the EU to be supplied to non-taxable persons but do not or cannot use the IOSS then you will probably have to VAT register in the Member State of importation.
- 1.3.7 If you are making distance supplies of goods within the EU, eg France to Germany (B2C), you can use the Union One Stop Shop (OSS). The non-Union OSS can be used for **any** services where the place of the supply of the service is in the EU and the supplier is non-EU established (B2C again).
- 1.3.8 There may be other circumstances where the Union or non-Union OSS can be used, eg domestic supplies of goods by deemed suppliers, but, broadly, if you are not within any of the above, you may need to VAT-register in the Member State in which you make the supply of the goods or services.
- 1.3.9 You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the employment status of your workers and of any contractors who are treated as deemed employees under the off-payroll working rules. If you do not understand what you need to consider or what 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.
- 1.3.10 HMRC will send you an agent authorisation code which expires within 30 days of issue. Please send this to us as soon as you receive it. This code will enable us to register as your agent with HMRC.
- 1.3.11 You will forward to us any communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits. Although HMRC has the authority to communicate with us when form 64-8 has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of communications issued to you and, in most cases, will not do so. You should also keep a note of any telephone communication you have with HMRC's tax credits helpline, including the date and time of the call, and the name of the helpline operator(s).