

## SCHEDULE M

### TAX INVESTIGATION SERVICES

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

#### 1. OUR RESPONSIBILITIES AND SCOPE FOR TAX INVESTIGATION SERVICES

##### 1.1 Investigation

- 1.1.1 We will act on your behalf in the matter of the current investigation by HMRC.
- 1.1.2 Where required, we will prepare a report on your behalf giving full disclosure of your tax affairs and, once agreed by you, submit it to HMRC.
- 1.1.3 We will negotiate with HMRC on any question of taxation, interest and penalties. The outcome of some income tax enquiries may be related to, or impact on, claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we have explicitly agreed to do so.
- 1.1.4 We must make it clear that if, at any time, we consider that:
  - a) you are not cooperating with us and/or answering our enquiries fully and frankly; or
  - b) you are unwilling to make full disclosure or you refuse to do so;we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). In that event, any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.
- 1.1.5 If specialist advice is required in connection with the investigation, we may need to seek this from, or refer you to, appropriate specialists.
- 1.1.6 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.

##### 1.2 Your responsibilities

- 1.2.1 To enable us to carry out our work in relation to the investigation you agree:
  - a) that all information to be given to HMRC in the course of the investigation is 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 the investigation;
  - c) to authorise us to communicate with such third parties as may be appropriate, and that we consider necessary to deal with the investigation;
  - d) to provide information promptly to enable us to deal with the investigation expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;

- e) to forward to us immediately on receipt, copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the investigation to enable us to deal with them as may be necessary; although HMRC have 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 all communications issued to you, and, in most cases, will not do so;
- f) to keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the investigation; if you are unsure whether the change is material, please let us know so that we can assess its significance or otherwise; and
- g) to notify us immediately of any insurance cover you have for enquiries by HMRC into your tax returns.