

## tax consulting

This schedule should be read in conjunction with your engagement letter and the [terms of business](#).

### 1. Scope of work

- 1.1. We will provide ad hoc tax advisory services as requested by you from time to time, the scope of work and fees will be agreed in writing with you before this is commenced. Examples of such work that you may wish to instruct us to undertake include:
  - a) r&d;
  - b) tax structuring;
  - c) complex VAT returns; and
  - d) tax investigations.
- 1.2. Our services may include telephone conversations, attendance at meetings and written advice, as and when requested by you.
- 1.3. If additional or specialist expertise is required, we may need to seek this from, or refer you to, a specialist.

### 2. Your responsibilities

- 2.1. 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.
- 2.2. 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.
- 2.3. You authorise us to approach such third parties as may be appropriate, for information that we consider necessary to provide the advice.
- 2.4. 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.
- 2.5. If you provide digital services to consumers in the EU, you are responsible either for registering for VAT in that member state, or for registering for VAT Mini One Stop Shop (MOSS) in the UK.
- 2.6. 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 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.
- 2.7. 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.
- 2.8. 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.