

TWP ACCOUNTING LLP:

HM REVENUE & CUSTOMS (HMRC) TAX INVESTIGATION SERVICES

This schedule should be read in conjunction with the engagement letter, other services schedules and our standard terms and conditions. The schedule sets out the basis on which we act as tax agents. It is agreed that we should carry out the following services as your agents on the basis that you will make full disclosure to us of all relevant information.

1 OUR SERVICE TO YOU

- 1.1 We will act on your behalf in the matter of the current investigation by HMRC.
- 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.
- 1.3 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. We will not address the tax credits and universal credit issues unless we have explicitly agreed to do so.
- 1.4 We must make it clear that if at any time we consider that:
 - you are not cooperating with us and answering our enquiries fully and; or
 - you are unwilling to make full disclosure or you refuse to do so.then 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.
- 1.5 If specialist advice is required in connection with the investigation we may need to seek this from appropriate specialists.
- 1.6 Either: 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. Or: We enclose an HMRC form 64-8 for you to sign and return to us for submission to HMRC This authorises HMRC to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

2 YOUR RESPONSIBILITIES: PROVISION OF INFORMATION BY YOU

- 2.1 To enable us to carry out our work in relation to the investigation you agree:
 - 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;
 - To provide full information necessary for dealing with the investigation;
 - To authorise us to communicate with such third parties as may be appropriate and that we consider necessary to deal with the investigation;
 - 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;
 - To forward to us 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 immediately upon receipt. 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.

- 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 or not please let us know so that we can assess its significance or otherwise; and
- To notify us immediately of any insurance cover you have for enquiries into your tax returns by HMRC (see below).

2.2 We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.

3 TAX FEE PROTECTION INSURANCE

3.1 If the enquiry is covered by a valid tax fee protection insurance policy we will submit a claim to the insurers immediately upon being notified of the commencement of the enquiry.

3.2 We will supply copies of all relevant correspondence to the insurers and where appropriate take their instructions with regard to your claim.

3.3. If the insurers advise that any part of the claim is not covered by the insurance policy we will notify you accordingly.

4 DATA PROTECTION

4.1 We are committed to ensuring the protection of the privacy and security of any personal data which we process. Your attention is drawn to paragraph 21 of our standard terms and conditions of business which details how we treat personal data received by us in the provision of our services during our engagement with you.

5 LIMITATION OF LIABILITY

5.1 Our services as set out above are subject to the limitations on our liability set out in paragraph 13 of our standard terms and conditions of business. These are important provisions which you should read and consider carefully.