

TWP ACCOUNTING LLP:

FORMS P11D AND P9D AND DECLARATION P11D(b) AND CLASS 1A NIC SERVICES

This schedule should be read in conjunction with the engagement letter and our standard terms and conditions. The schedule sets out the basis on which we act for you in respect of payroll services.

1 OUR SERVICE TO YOU: RECURRING COMPLIANCE SERVICES

- 1.1 We will prepare/review forms P11D as may be required for each employee including directors based on the accounts, information and explanations provided to us on your behalf.
- 1.2 We will submit the forms P11D with the form P11D(b) after the form P11D(b) has been signed by you. You authorise us to file forms electronically to HM Revenue & Customs.
- 1.3 We will prepare and send to you the P11D information for you to forward to your employees and directors by the statutory due date.
- 1.4 We will calculate your Class 1A NIC liability on the benefits returned in forms P11D that you are obliged to pay HMRC by the due date and send payment instructions to you.

2 AD HOC AND ADVISORY WORK

- 2.1 Where you have instructed us to do so, we will provide other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. If appropriate we will agree with you a separate fee for any such work that you instruct us to undertake. Examples of such work include:
 - Dealing with any straightforward enquiry opened into the benefits-in-kind returns by HMRC. More detailed enquiries may be the subject of a separate engagement;
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary;
 - Advising on Dispensations and PAYE Settlement Agreements; and
 - Conducting PAYE and benefits health checks.

3 CHANGES IN THE LAW, PRACTICE OR IN PUBLIC POLICY

- 3.1 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 or your circumstances.
- 3.2 We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

4 YOUR RESPONSIBILITIES

- 4.1 You are legally responsible for:
 - ensuring that your declaration on form P11D(b) is true to the best of your knowledge and belief and therefore that the entries on the related forms P11D are correct and complete;
 - filing any returns by the due date after the end of the tax year; and
 - making payment of Class 1A NIC on time.

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

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that the forms that we have prepared for you are complete before he/she approves and signs them.

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

- that all returns are to be made on the basis of full disclosure.
- to provide full information necessary for dealing with your benefits-in-kind returns: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- to notify us within 30 days after the end of the tax year of all transactions or events which may need to be reflected in the forms P11D for the period, including details of all employees during the year and details of their remuneration packages; and
- to authorise us to approach such third parties as may be appropriate that we consider necessary to deal with completing the benefits-in-kind returns.

4.3 To provide us with information in sufficient time to complete the benefits-in-kind returns set out above so that these can be processed and filed by the due date. In order to do this we need to receive the information by 31 May. Where feasible we may agree to complete your return within a shorter period but we reserve the right to levy an additional fee.

5 DATA PROTECTION

5.1 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.

6 LIMITATION OF LIABILITY

6.1 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