

## **TWP ACCOUNTING LLP: CAPITAL GAINS TAX RETURN 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 the provision of services provided in relation to the capital gains tax return in addition to the tax services we may already provide as tax agents. It is agreed that we should carry out the following services on the basis that you will make full disclosure to us of all relevant information.

### **1 OUR SERVICE TO YOU**

- 1.1 We will prepare your capital gains tax (CGT) return(s) from the information and explanations that you provide to us. We shall forward your CGT return (together with copies of all supporting material we propose to submit to HM Revenue & Customs (HMRC) with your return) to you for approval and signature. After obtaining your approval and signature, we will submit your CGT return to HMRC. You authorise us to file the return electronically to HMRC if this is possible.
- 1.2 Our services may include telephone conversations, attendance at meetings and written advice as and when requested by you.
- 1.3 We will not be responsible for the provision of any tax compliance services, unless covered by a separate engagement letter or another schedule to this letter.
- 1.4 If additional expertise is required we may need to seek this from appropriate specialists.

### **2 CHANGES IN THE LAW, IN PRACTICE OR IN PUBLIC POLICY**

- 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 or your circumstances.
- 2.2 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.

### **3 YOUR RESPONSIBILITIES**

- 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.
- 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 prior to the transaction taking place.
- 3.3 You agree to authorise us to approach such third parties as may be appropriate for information that we consider necessary to provide the advice.
- 3.4 You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material or not please let us know so that we can assess the significance.

### **4 OTHER MATTERS**

- 4.1 It is our policy to confirm in writing advice upon which you may wish to rely.

**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 the engagement letter and in paragraph 13 of our standard terms and conditions. These are important provisions which you should read and consider carefully.