

Terms and Conditions of Engagement

Introduction

The purpose of this agreement is to set out the basis on which Mark McLaughlin Associates Ltd (“The Firm”) will provide taxation advisory services to:

Client Name:

(hereinafter referred to in this agreement as “the Client”)

Client Address:

Client Telephone Number:

Client Email Address:

The Firm is a Limited Company incorporated in England and Wales under number 6127272. The registered office is situated at 6 Coleby Avenue, Peel Hall, Manchester M22 5HH.

This agreement replaces any previous agreement entered into with the Client. The agreement may be terminated by either party to it giving 30 days’ notice in writing to the other party. Advice given under this agreement is given to the Client. The Firm does not accept any duty of care to the Client’s own clients or any other third party.

Scope of tax advice

Work on matters other than those set out below will not be the responsibility of the Firm unless a specific engagement is entered into. The Firm shall be under no duty or obligation to provide advice unless specifically instructed to do so in writing.

The Firm does not advise on all areas of tax. For example, the Firm does not offer VAT advice. However, we will be pleased to refer you to appropriate sources of advice where possible upon request.

The Firm will provide tax advice on such issues as the Client chooses to refer to us from time to time. ‘Tax advice’ means advice given by any of the Firm’s advisers in writing (including any letter or email to confirm or supplement telephone advice given under this Agreement) or email under the terms set out below and to advice given during the course of any meeting and to any representation on the Client’s behalf.

The Client acknowledges that taxation advice involves the application of complex statute and case law, and that it is always possible that the Courts will take a different view of the application of the law. The Firm undertakes to provide reasonable care and skill in the provision of advice, but cannot guarantee that tax advice will in all circumstances achieve a certain legal effect.

The client's responsibilities

The Client agrees that tax advice is provided subject to the following conditions:

- The Client will make a complete and accurate disclosure to the Firm of all facts relating to any matter that is the subject of the tax advice. The Client accepts that the facts disclosed to the Firm by the Client will be taken to be a complete and accurate record of the facts unless the Client notifies the Firm in writing of any necessary alterations or additions before acting on the advice given. Tax advice may be based on information given orally only if such information has been recorded by the Adviser in writing, or is confirmed in writing.
- The Client acknowledges that the Firm will provide tax advice solely on the basis of the facts provided by the Client and that the Firm will accept no liability arising directly or indirectly from tax advice based on or resulting from facts disclosed to the Firm which are incomplete or inaccurate. The Client accepts that any such liability shall be borne by the Client.
- The Client accepts full responsibility for dealing with any procedural or administrative matter arising from the advice given. The Client acknowledges that the Firm will accept no liability for any failure by the Client to deal correctly with any procedural or administrative matter.

Fees

The Client agrees to pay the Firm at a rate of £195 plus VAT per hour measured in units of six minutes or part thereof in consideration of time spent by the Firm in preparing and providing tax advice, unless a fixed fee has been agreed in advance between the Firm and the Client, in which case that fixed fee shall apply. Travel time to meetings further than 30 miles from Manchester will be charged at a rate of £50 per hour plus VAT.

Fee rates are subject to review annually, usually on 1 April.

The Firm will issue invoices as necessary for tax advice that are payable within 30 days from the date of issue of the invoice. The Firm reserves the right to withhold access to tax advice if any invoice remains unpaid after this period. The Firm also reserves the right to charge interest in accordance with the Late Payment of Commercial Debts (Interest) Act 1998 in the case of overdue accounts. However, the Firm does not intend to use these rights unfairly or unreasonably.

An initial payment on account may be requested and an invoice raised by the Firm where the value of services as estimated in our quotation exceeds £1,000 net of VAT. Such payment on account shall not exceed 25% of the estimated value of the services as estimated in our quotation letter.

Any disbursements, including but not limited to travel expenses, which are agreed verbally or in writing between the Client and the Firm will be recharged to and paid by the Client.

Telephone advice

The firm does not offer a telephone ‘helpline’ service. Telephone advice is offered in the limited circumstances and subject to the specific conditions below.

‘Telephone advice’ refers to any verbal tax advice over the telephone as provided by any of the Firm’s advisers following a request for advice from the Client. Both parties agree that telephone advice is provided subject to the following conditions:

- The Firm shall not be liable for any loss or damage of whatever nature or however arising which may be suffered by any person acting or refraining from acting as a result of advice provided by means of telephone advice not confirmed in writing. The Client accepts that any such liability shall be borne by the Client. Any terms which may be implied by statute or otherwise in any contract made under this Agreement are excluded.
- If in the Firm’s opinion the telephone advice requested by the Client is complicated or contentious the Firm may stipulate that the advice be given in writing only.

Limitation of liability

The liability of the Firm for all or any damages or losses (including interest and cost) suffered or incurred by the Client shall be limited to the proportion of such damages or losses which may be justly and equitably attributed to the Firm after taking into account the contributory negligence (if any) of the Client and any other third party found to be liable to contribute to the said damages or losses. Unless otherwise agreed, our total aggregate liability for all claims arising under this agreement, whether in contract, tort or otherwise, shall not exceed a maximum amount of twenty times the fee charged for the work done to which the claim relates.

The Firm’s advice is for the Client’s sole use, and does not constitute advice to any third party to whom it may be communicated.

The Client agrees to hold harmless and indemnify the Firm against any misrepresentation, whether intentional or unintentional, supplied orally or in writing in connection with this agreement. The Client agrees not to bring any claim in connection with services provided by the Firm against any of the Firm’s employees on a personal basis.

Documents and records

The Client should send the Firm only copies of papers relating to clients and not original documents or entire files, unless specifically agreed otherwise in advance. Whilst certain documents may legally belong to the Client, the Firm intends to destroy correspondence and documents stored which are more than seven years old, other than documents which the Firm considers to be of continuing significance. The Client must tell the Firm if retention of a particular document is required.

Email communications

As internet communications are capable of data corruption, the Firm does not accept any responsibility for changes made to such communications after their despatch. For this reason it may be inappropriate to rely on advice contained in an e-mail without obtaining written

confirmation of it. All risks connected with sending commercially sensitive information are borne by the Client and are not the Firm's responsibility. If this risk is not accepted, the Client should notify the Firm in writing that e-mail is not an acceptable form of communication. Such notification shall only be effective in relation to communications made after the notification is received. It is the responsibility of the recipient to carry out a virus check on any attachments received.

Professional obligations

The Firm will observe the Bye-laws, regulations and ethical guidelines of the Chartered Institute of Taxation and accept instructions to act on the basis that we will act in accordance with those guidelines. Where the Client gives the Firm confidential information we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to this agreement.

The Firm aims to provide a high quality of service at all times. If you would like to discuss with us how our service can be improved, or if you are dissatisfied with the service received, please let us know by contacting Mark McLaughlin. The Firm undertakes to look into any complaint carefully and promptly and to do all we can to explain the position. If we do not answer your complaint to your satisfaction, you may take up the matter with the Chartered Institute of Taxation.

Applicable law

This agreement is governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this document and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an appropriate forum, or to claim that those courts do not have jurisdiction. If any provision in this agreement or any associated document, or its application, are found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provisions shall not in any way be affected or impaired.

Regulatory requirements

The Firm reserves the right to disclose any files to regulatory bodies in the exercise of their powers.

Money laundering

The Firm is regulated by the Chartered Institute of Taxation in connection with Money Laundering procedures. In common with all accountancy and legal practices the Firm is required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2003 to:

- Maintain identification procedures for all clients;
- Maintain records of identification evidence obtained; and
- Report, in accordance with the relevant legislation and regulations.

The Firm has a duty under section 330 of the Proceeds of Crime Act 2002 to report to the Serious Organised Crime Agency (SOCA) if there is knowledge, or reasonable cause to suspect, that the Client, or anyone connected with the Client's business, is or has been

involved in money laundering. Failure on our part to make a report where the Firm has knowledge or reasonable grounds for suspicion would constitute a criminal offence.

Where the Firm provides advice in respect of the Client's own clients and the fees are greater than £5,000, the Client agrees to identify that client and provide evidence of such identification for Money Laundering compliance purposes.

Contracts (Rights of Third Parties) Act 1999

A person who is not party to this agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

The advice that the Firm gives is for the Client's sole use and does not constitute advice to any third party to whom you may communicate it. The Firm accepts no responsibility to third parties for any aspect of the Firm's professional services or work that is available to them.

Data Protection Act 1998

The Firm may obtain, use, process and disclose personal data in order to discharge the services agreed under this agreement, and for other related purposes including updating and enhancing records, analysis for management purposes and statutory returns, crime prevention and legal regulatory compliance. The Client has a right of access, under data protection legislation, to the data that the Firm holds about the Client. The Firm confirms that when processing data on the Client's behalf the Firm will comply with the provisions of the Data Protection Act 1998. For the purposes of the Data Protection Act 1998, the Data Controller in relation to personal data supplied about the Client is Mark McLaughlin.

Agreement of Terms

Once agreed, this agreement will remain effective from the date of signature until it is replaced or the engagement is completed. The Firm or the Client may vary or terminate the Firm's authority to act at any time without penalty. Notice of variation or termination must be received by the Firm in writing.

Signed for and on behalf of **Mark McLaughlin Associates Ltd**

_____ Date _____
Mark McLaughlin

I am an authorised Signatory and, on behalf of the above firm, agree the above terms.

Signed for and on behalf of [_____]
_____ Date _____
[_____]