

TaxAction

Expert Advice & Support

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TAX HELPLINE AND TAX CONSULTANCY SERVICES AGREEMENT

This Agreement governs the relationship between TaxAction Consulting Ltd (“The Company”)

And (name of firm)

of (address)

(“The Client”).

This Agreement may be terminated by either party to it giving 30 days’ written notice to the other.

Advice given under Part A and/or Part B of this Agreement is given to the Client, and the Company does not accept any duty of care to the Client’s own clients.

PART A – TAX HELPLINE SERVICES

The term “Tax Helpline Services” refers to verbal telephone advice provided by any of the Company’s consultants other than verbal telephone advice given in connection with current or past Tax Consultancy Services within Part B below.

Both parties agree that access to Tax Helpline Services is provided subject to the following conditions:

1(a) The Company will provide bespoke expert tax consultancy on all tax matters which can be answered over the telephone. All areas of tax are included and advice may be sought on, *inter alia*, IT, CT, NIC, IHT, CGT, SDLT, VAT, HMRC Enquiries, Trusts, International Tax, Property Tax, Valuation, Share Options, IR35, Employment Status, CIS Gross Payment and Managed Service Companies.

1(b) If in the Company’s sole opinion the advice sought by way of Tax Helpline Services by the Client is complicated or contentious the Company or its consultants may advise that the advice be given only in writing under the terms of part B of this Agreement and may therefore decline to give Tax Helpline Services on that matter under Part A of this Agreement.

1(c) The Tax Helpline Services switchboard will be available from Monday to Friday between 8.30 a.m. and 5.30 p.m. excluding Public Holidays. The Company will endeavour to ensure that Tax Helpline Services are provided on the same working day as that upon which the request for Tax Helpline Services was received but the Client acknowledges that the appropriate expert consultant may be temporarily unavailable due to pre-existing client commitments, meetings, holidays or illness.

1(d) The Company will provide an exclusive TaxAction Membership Number to the Client which should be given when the Client uses Tax Helpline Services.

1(e) The Client agrees not to disclose the exclusive TaxAction Membership Number to any third party and to notify the Company immediately if it is disclosed to any other third party. The Client hereby accepts liability for any fees incurred for unauthorised use of Tax Helpline Services and for any contingent liabilities arising from unauthorised use of Tax Helpline Services resulting from the Client’s failure to observe this requirement.

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Registered Office: St John’s House, 5 South Parade, Summertown, Oxford, OX2 7JL

1(f) It is agreed between the Client and the Company that the Company 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 way of Tax Helpline Services which has not been confirmed in writing by the Company or its Consultants, and the Client acknowledges and agrees that any time spent confirming the content of any Tax Helpline Services in writing will be charged as Tax Consultancy Services under Part B of this Agreement. The Client agrees that he will not take legal action to recover any such loss from the Company. Any terms which may be implied by statute or otherwise in any contract made under this Agreement are excluded.

1(g) A fee for each use of Tax Helpline Services will be charged. The rate may change subject to 30 days' notice and any revised rate will be notified in writing to the Client. The current rate for Tax Helpline Services is £50.00 plus VAT per unit of one quarter of one hour or part thereof. The Client is to agree the number of units used with the Consultant at the end of each Tax Helpline Services call.

1(h) Monthly invoices will be rendered by the Company for use of Tax Helpline Services by the Client. The Company's invoices will be payable strictly within thirty days from the date of issue of the invoice. The Company reserves the right not to continue to provide Tax Helpline Services should any invoice remain unpaid beyond that date and further reserves the right to charge interest at a rate of 1% per month calculated on a daily basis on all invoices that remain unpaid after thirty days.

PART B TAX CONSULTANCY SERVICES

The term "Tax Consultancy Services" in this Agreement refers to all advice given in writing including by email and fax and to any ancillary or related verbal advice given either in person or by way of any form of electronic communication and applies also to time expended researching and preparing advice, attendance at any meeting and to representation before any Tribunal, such Tax Consultancy Services to be provided to the Client by one or more of the Company's consultants at the Company's discretion.

1(a) The Company agrees on acceptance of the Client's instructions to supply Tax Consultancy Services to the Client from the date of this agreement.

1(b) The Company guarantees that should the Client claim that it is not satisfied with the standard of Tax Consultancy Services provided, the fee for those Tax Consultancy Services will be reduced to £Nil or, if payment has been made, refunded. This guarantee is subject to the Client notifying the Company of its claim within 7 days of the provision of the Tax Consultancy Services in question.

1(c) The Company's consultants will offer to agree on behalf of the Company a deadline or deadlines by which the Tax Consultancy Services or a specific part of them are to be completed and the Company guarantees compliance with any such deadlines. The Company reserves the right for its consultants to re-negotiate any deadlines where the Client amends or adds to the scope of the brief previously provided to the Consultant. In the event that such deadlines are not complied with the Company guarantees that it will reduce its fee to the client by 50% in relation to those parts of the Tax Consultancy Services delivered late. This guarantee is subject to the Client notifying the Company of any breach of deadline within 7 days of the breach occurring.

1(d) The Client agrees to pay for Tax Consultancy Services. The rate of charge may change subject to 30 days' notice and any revised rate will be notified in writing. The current rate of charge is £280.00 plus VAT per hour measured in units of one quarter of one hour or part thereof in consideration of time spent by the Company's consultants in preparing and providing Tax Consultancy Services.

1(e) Where appropriate the Client may be offered a fixed fee or a Conditional Fee Arrangement in relation to a particular piece of Consultancy and if so Clause B(1)(d) will not apply to calculate the value of the Tax Consultancy Services in question. The Company reserves the right to re-negotiate further fees where the Client amends or adds to the scope of the brief provided to the Company.

1(f) The Client agrees that time spent travelling to and from meetings requested by the Client will be charged at the rate for Tax Consultancy Services and that this charge is in addition to any travelling expenses including but not limited to fares or, where the means of transport is a motor vehicle, a mileage charge, any such travelling expenses to be fully rechargeable to and payable by the Client. Such travelling costs will remain payable where a fixed fee or Conditional Fee Arrangement has been agreed.

Both parties agree that Tax Consultancy Services are provided subject to the following conditions:

2(a) The Company will issue invoices as necessary in respect of Tax Consultancy Services that are payable within thirty days from the date of issue of the invoice. The Company reserves the right not to continue to provide Tax Consultancy Services where its invoices have not been paid within these terms and further reserves the right to charge interest at a rate of 1% per month calculated on a daily basis on all invoices that remain unpaid after thirty days.

2(b) An initial payment on account may be requested and an invoice raised in any particular case in which in the Company's opinion the final invoiced value of the Tax Consultancy Services will exceed £2,000 net of VAT the payment on account to equal not less than 50% of the estimated value of the final invoice. Further payments on account may be negotiated by agreement between the Company and the Client.

2(c) Any disbursements, other than travelling expenses chargeable under clause B1(f), that are agreed verbally or in writing between the Client and the consultant will be recharged to and paid by the Client.

2(d) The Client will make a complete and accurate disclosure to the Company of all facts relating to any matter that is the subject of Tax Consultancy Services. The Client accepts that the facts disclosed to the Company by the Client will be taken to be a complete and accurate record of the facts unless the Client notifies the Company in writing of any necessary alterations or additions before acting on the advice given. The Client acknowledges that the Company will provide Tax Consultancy Services solely on the basis of the facts provided by the Client and that the Company will accept no liability arising directly or indirectly from Tax Consultancy Services based on or resulting from undisclosed facts and facts disclosed to the Company which are incomplete or inaccurate, and the Client accepts that any such liability shall be borne by the Client.

2(e) The Client accepts full responsibility for dealing with any procedural or administrative matter arising from the advice given. The Client acknowledges that the Company will accept no liability for any failure by the Client to deal correctly with any procedural or administrative matter unless further advice is specifically requested in writing in respect of that matter and is acted upon.

PART C **GDPR**

1(a) TaxAction Consulting Ltd and its Consultants (collectively "TA") in providing tax advice to you the instructing client ("IC"), for onward transmission to your data subject lay client ("LC") necessarily acts as a Data Processor and Data Controller under GDPR.

1(b) TA has no direct contractual relationship with the LC but nonetheless has a legal basis to process data under GDPR by virtue of providing tax consultancy services as a consequence of the contract LC has entered into with IC.

1(c) IC warrants that personal data of the LC is provided to TA with the express written permission given by LC to IC.

1(d) TA warrants that in processing any personal data of the LC it will do so in accordance with the principles of GDPR and the rights of the LC as afforded by GDPR. This includes only obtaining data which is adequate, relevant and not excessive and such data shall be processed fairly and lawfully.

1(e) Personal data of LC will not be used by TA for any purpose other than that for which the data has been specifically provided to TA by IC by way of instructions in relation to specific tax advice and data will be processed consistently for that purpose.

1(f) All data held by TA in relation to LC will be subject to technical and organisational measures by TA to ensure security whether personal data is held electronically, manually or via remote cloud-based services and TA will take reasonable steps to ensure that appropriate anti-virus software and firewalls are in place.

1(g) Unless GDPR provides to the contrary or the Information Commissioner's Office ("ICO") requires otherwise, TA will delete or destroy all personal data relating to the LC after a period of six years or sooner if LC makes a request in writing.

1(h) TA recognises the LC's right "to be forgotten" and further recognises the LC's right to have access to any personal data held by TA.

1(i) TA will not share LC's personal data with any third parties without the specific written consent of LC.

1(j) In the event of a breach or risk of breach of LC's personal data, TA will, if required under GDPR, report to the ICO within 72 hours and advise IC so LC may be made aware of any breach or risk of breach.

1(k) TA will ensure that personal data is not transferred out of the European Economic Area unless specific protections are in place.

D LIMITATION OF LIABILITY

1 The Company accepts unlimited liability for any loss to the Client arising from the fraud or dishonesty of the Company. In any other case the Client accepts that the Company's liability for any loss directly or indirectly arising from work done for the Client is limited to £2,000,000.

Signed for TaxAction Consulting Ltd

..... Date.....

Signed for

..... Date.....