

The Purpose of this letter is to set out the basis on which we are engaged to act for you and our respective areas of responsibility.

### **Self-Assessment Tax return (SATR) Preparation**

We shall assist in the preparation of your SATRs' based on the accounting records maintained by yourself.

### **Our Responsibility**

We shall compile the annual accounts based on the accounting records maintained by you and the information and explanations given to us by you. We shall compile a draft of your SATR and submit to you for your approval. We shall plan our work on the basis that no report is required by statute or regulation for the year, unless you inform us differently.

Our work as the compilers of the SATR's will not be an audit in accordance with Auditing Standards. Consequently our work will not provide any assurance that the accounting records or the accounts are free from material misstatement, whether caused by fraud, other irregularities or error.

We shall report, with any variations that we consider may be necessary, that in accordance with your instructions, we have complied without carrying out an audit, the SATRs' from the information and explanations that you supply to us.

We have a professional duty to compile SATRs' that conform to generally accepted accounting principles.

As part of our normal procedures we may request you to provide written confirmation of any information or explanations given to us orally during the course of our work.

### **Your Responsibility**

You have undertaken to make available to us, as and when required, all the accounting records and related financial information that is required for the completion of your SATRs'. You will make full disclosure to us of all relevant information. The SATRs' need to be approved by you before we are able to issue our report.

You are responsible for ensuring that, to the best of your knowledge and belief, financial information, is both reliable and accurate. You are responsible for ensuring that your activities are conducted honestly and that its assets are safeguarded, and for establishing arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occurs. You are responsible for ensuring that you comply with the laws and regulations applicable to your activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

### **Taxation**

You have authorised us to act on your behalf in connection with the preparation of your SATR and self- assessment tax; including any refund of tax owed to you. You will be required to supply us with details of earnings/pension income, investment income and disclose any other information that may be relevant to the completion of the SATR. When dealing with HMRC, we shall be doing so as your agent. You are responsible for ensuring that all information that is provided to these authorities is complete, accurate and based on appropriate accounting and other records.

## Professional Rules and Practise Guidelines

We will observe the Bye-laws, regulations and ethical guidelines of The Association of Accounting Technicians in England and Wales and accept instructions to act for you on the basis that we will act in accordance with these guidelines. In particular you give us authority to correct HMRC errors.

## Excluded Services

Unless you make a specific request for us to carry out the matters below, you will continue to deal with other matters required by law, such as:

1. Pay As You Earn including year-end returns and matters relation to your employees
2. Forms P11D,
3. Obligations Under IR35
4. Inheritance Tax Returns
5. Returns for Sub-Contractors

You will deal with claims and any related correspondence, appeals or other matters in respect of working tax credits and child tax credits.

## Commissions or Other Benefits

In some circumstances, commissions or other benefits may become payable to us in respect of transactions which we arrange for you, in which case you will be notified in writing of the amount, and terms of payment and receipt of any such commissions or benefits. The fees that would otherwise be payable by you as described will not take into account the benefit to us of such amounts. You consent to such commission or other benefits being retained by us without our being liable to account to you for any such amounts.

## Clients Monies

We may, from time to time, hold money on behalf of you. Such money will be held in trust in a client bank Account, which is segregated from the firm's funds.

## Retention of Records

During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following preparation of your SATRs'. You should retain them for 7 years from the 31st January following the end of the tax year. This period may be extended if HMRC enquire into your SATRs'.

Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we think may be of continuing significance. You must tell us if you require retention of a particular document.

## Regulatory Requirements

We reserve the right to disclose our files to regulatory bodies in the exercise of their powers.

## Quality of Service

- a. We aim to provide the best possible service to our clients. If you would like to discuss how our service could be improved please let us know by sending an email to [Lee.Wright@Globaluk.co.uk](mailto:Lee.Wright@Globaluk.co.uk).
- b. We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. We will do everything reasonable to put matters right. Prompt communication enables us to take prompt action on your behalf.
- c. Should you at any stage feel that you have not received adequate response to a complaint, you can do so by sending an email to [Lee.Wright@Globaluk.co.uk](mailto:Lee.Wright@Globaluk.co.uk).
- d. If we do not answer your complaint to your satisfaction you may take up the matter with The Association of Accounting Technicians.

## Fees

- I. Our fees are 30% (+VAT) of the value of your Tax Refund, with a minimum value of £200 per SATR (one per annum). Unless otherwise agreed, our fees will be billed once GTR has received confirmation of your Tax Refund. If work is required which is outside the scope of this letter, then this will be a separate engagement for which additional fees will be chargeable. We will add Value Added Tax, if applicable, at the current rate.
- II. Our fee will be deducted once we have received your Tax Refund from HMRC.

## **Limitation of Liability**

The Advice that we give to you is for your sole use and does not constitute advice to any third party to whom you may communicate it.

We will provide the 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 to supply any appropriate information or your failure to act on our advice or respond promptly to communication from us or the Tax Authorities.

You agree to hold harmless and indemnify us against any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services provided to you by the firm against any of our employees on a personal basis.

## **Electronic Communication**

Email may be used to enable us to communicate with you. As with other means of delivery this carries with it the risk of inadvertent misdirection or non-delivery. It is the responsibility of the recipient to carry out a virus check on any attachments received.

As Internet communications are acceptable of data corruption we do not accept any responsibility for changes made to such communications after their dispatch. 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 relating to your business are borne by you and are not our responsibility. If you do not accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.

## **Applicable Law**

This engagement letter shall be governed by, and construed in accordance with, English Law. The courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those courts, to claim that the action has been brought in an inconvenient forum or to claim that those Courts do not have jurisdiction.

## **GDPR Compliance Clause**

At Go Tax Refunds, we are committed to protecting your personal data and ensuring compliance with the General Data Protection Regulation (GDPR) to safeguard your privacy and data security.

## **Data Collection and Usage**

We collect and process your personal information solely for the purpose of providing you with our professional accountancy services. This information may include but is not limited to your name, contact details, financial records, and other relevant data. We will not use your personal data for any other purpose without your explicit consent.

## **Data Security**

We have implemented robust security measures to protect your data from unauthorized access, disclosure, alteration, or destruction. Our staff is trained in data protection and privacy practices, and access to your information is limited to those who require it for the provision of our services.

## **Data Retention**

We will retain your personal data only for as long as necessary to fulfil the purposes for which it was collected, in accordance with legal and regulatory requirements. After this period, your data will be securely deleted.

## **Your Rights**

Under GDPR, you have the right to access, correct, and request the deletion of your personal data held by us. You can also request information about how your data is processed and, if necessary, object to its processing. To exercise these rights or to obtain more information about our data handling practices, please contact our Data Protection Officer at [Contact Information].

### Third-Party Disclosure

We do not share your personal information with third parties unless required by law or with your explicit consent. In such cases, we will ensure that your data is protected in compliance with GDPR.

By continuing to use our services, you consent to the terms outlined in this GDPR compliance clause. If you have any questions or concerns regarding the handling of your personal data, please do not hesitate to contact us.

Go Tax Returns (GTR)  
Lee Wright@globaluk.co.uk  
13th September 2023

Please ensure that you tailor this clause to your specific client and their accountancy services, and consult with legal counsel if necessary to ensure full compliance with GDPR and other applicable data protection laws.

### Contracts (Rights of Third Parties) Act 1999

A person who is not party to this agreement shall have no right 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.

### Money Laundering

1. We have a duty under section 330 of the Proceeds of Crime Act 2002 to report to the National Criminal Intelligence Service (NCIS) if we know or have reasonable cause to suspect that you or anyone connected with your business are or have been involved in money laundering. Failure on our part to make a report where we have knowledge or reasonable grounds for suspicion would constitute a criminal offence.
2. The offence of money laundering is defined by section 340 (11) of the Proceeds of Crime Act and includes the acquisition, possession or involvement in arrangements for concealing the benefits of any activity that constitutes a criminal offence in the UK. This would include:
  - Tax evasion through deliberate understatement of income or overstatement of expenses or stocks or
  - Deliberate failure to inform the tax authorities of know underpayment.
3. We are obliged by law to report to NCIS without the knowledge and consent and in fact we would commit the criminal offence of tipping off under section 333 of Proceeds of Crime Act were we to inform you of any suspicions or that a report had been made.
4. We are not required to undertake work for the for the sole purpose of identifying suspicions of money laundering. We shall fulfil our obligations under the Proceeds of Crime Act 2002 in accordance with guidelines published by The Association of Accounting Technicians in England and Wales.

### Agreement of Terms

Once it has been agreed this letter will remain effective from the date of signature until it is replaced. Either party may vary or terminate our authority to act on your behalf at any time without penalty. Notice of termination must be given in writing.

Would you please confirm your agreement to the terms set out by this letter by signing and returning the enclosed copy. Please contact us if they are not in accordance with your understanding of our terms of engagement.

Yours Faithfully

I agree to the terms of this letter.

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Signed Date