

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms and conditions.

Construction Industry Scheme (CIS) services**Recurring compliance work**

1. We will prepare your UK CIS records for each month to meet UK tax requirements, specifically:
 - a) Calculating the CIS deductions;
 - b) Verifying tax status for new sub-contractors.
2. We will prepare and send to you the following documents for each period at or before the time of payment:
 - a) CIS summary report showing the reconciliation from gross to net for each sub-contractor and all relevant totals;
 - b) A statement for each sub-contractor; and
 - c) A report showing your CIS liability and due date for payment or completed payment slip.

Ad hoc and advisory work

3. Where you have instructed us to do so, we will also provide such 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. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - a) Dealing with any enquiry by HMRC into the CIS returns; and
 - b) Preparing any amended returns which may be required and corresponding with HMRC as necessary.
4. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

5. 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.
6. 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.

Your responsibilities

7. You are legally responsible for:

- a) Ensuring that sub-contactors are verified before paying them;
- b) Ensuring that your CIS returns are correct and complete;
- c) Filing monthly returns by the due date (currently 19th of each month);
- d) Making payment of CIS tax by the due date (currently 19th of each month).

Failure to do this may lead to automatic penalties, surcharges and/or interest and will affect your own status for CIS purposes.

Signatories to returns cannot delegate this legal responsibility to others. You agree to check that returns we have prepared for you are correct and complete before you approve and sign them.

8. To enable us to carry out our work you agree:

- a) That all returns are to be made on the basis of full disclosure;
- b) To provide full information necessary for dealing with your CIS records, we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- c) To notify us at least 5 working days prior to payment, the following details for each new sub-contractor:
 - Full name
 - Address
 - UTR Number
 - NI Number of Company Registration Number (CRN)
- d) To notify us at least 5 working days prior to the CIS return date of all transactions which need to be reported for the period, including details of:
 - Gross value of work
 - Materials included in total
 - Tax deducted
- e) You will keep us informed of changes in circumstances that could affect the CIS returns. If you are unsure whether the change is material or not please let us know so that we can assess the significance. and
- f) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

9. If the information required to complete the CIS services set out above is received less than 5 days before the payment date we will still endeavour to process the CIS to meet the agreed payment date but we will not be liable for any costs or other losses arising if the payment is late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.

Date: 13 November 2024

McDade Roberts Accountants Limited