

## **SCHEDULE OF SERVICES**

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

### **Tax Credits**

#### **Recurring compliance work**

1. We will prepare your tax credits claim form (TC600) and annual declaration (TC603D) from the information and explanations that you provide to us. After obtaining your approval and signature, we will submit your completed forms to HMRC.
2. If instructed, we will deal with HMRC by telephone on any aspect of your tax credits affairs.

#### **Advisory and ad hoc work**

3. Where you have instructed us to do so, we will provide such other tax credits 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:
  - Advising you on your eligibility for working tax credit and/or child tax credit based on the information you give us about your household circumstances;
  - Advising you of any possible claims or reliefs or other planning measures that may have a bearing on your tax credits entitlement, including but not limited to gift aid, pension contributions, and trading loss reliefs;
  - Explaining to you what you must report to HMRC including the time limits for doing so, and what it would be in your interests to report to HMRC (but not obligatory for you to do so);
  - Assisting you with any tax credit examinations or enquiries raised by HMRC, or with any other communications with HMRC regarding your entitlement;
  - Advising you of the implications that any changes to your tax credit award might have for other aspects of your tax affairs; and
  - In general, when considering your tax affairs, advising you of the tax credit implications of any proposed course of action.

#### **Changes in the law**

4. 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.
5. 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

6. You are legally responsible for:
  - (a) Ensuring that that all documents and information submitted to HMRC are correct, complete and on time; and
  - (b) Ensuring that HMRC are informed promptly of any changes in your income or circumstances, or of any errors or omissions in any document sent to you by HMRC.

Failure to do this may lead to or exacerbate an overpayment, and may in certain cases give rise to penalties, and/or interest.

Taxpayers who sign their claims and renewal forms cannot delegate this legal responsibility to others. You agree to check that documents that we have prepared for you are complete before you approve and sign them.

7. Responsibilities in relation to joint tax credit claims are set out below under 'You and your spouse/partner' if applicable.
8. You will be responsible for informing HMRC of any changes of circumstances during the year for which notification is mandatory which generally must be done within one month of the change.
9. To enable us to carry out our work you agree:
  - (a) That all claims and renewals are to be made on the basis of full disclosure of your income and circumstances;
  - (b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
  - (c) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs; and
  - (d) To provide us with information in sufficient time for your renewal forms to be completed and submitted by the due date following the end of the tax year.
10. You will keep us informed of material changes in your circumstances that could affect your tax credit entitlement. If you are unsure whether the change is material or not please let us know so that we can assess the significance.
11. You will forward to us HMRC notices, statements of account, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the requisite time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of communications issued to you and in most cases will not do so. You should also keep a note of any telephone communication you have with HMRC's tax credits helpline, including the date and time of the call, and the name of the helpline operator(s).

## **You and your spouse/partner**

12. A couple must claim tax credits jointly. A 'couple' comprises spouses or civil partners who are not separated, or two people living together as husband and wife or as if they were civil partners.

Note that members of a couple are jointly and severally liable to repay overpaid amounts of tax credit – in other words, HMRC can recover an overpayment from either partner or from both partners in equal or unequal proportions.

13. Where we act for you as a couple in respect of a joint claim, we shall advise you and your spouse or civil partner or any person(s) with whom you are making a joint claim for tax credits (your 'partner') on the basis that you are a household. You both agree that in all matters relating to your or your partner's tax and financial affairs, we may deal directly with either of you and we may discuss with either of you the tax liabilities and/or financial affairs of the other, so far as they are relevant to your tax credits entitlement.
14. In order for us to act for you as a couple in respect of a joint claim, you undertake that all instructions, information or explanations either of you gives us will be on behalf of both of you, unless you specifically tell us otherwise. Similarly, if one of you signs a document, it will be on behalf of you both unless you instruct us to the contrary. If a conflict of interest should arise between you in relation to any matter to do with your joint claim or entitlement, we reserve the right to cease acting for both of you, or to advise one or other of you to obtain independent advice.
15. You undertake to tell us if you cease to be a couple because this will terminate the joint claim. You cease to be a couple for tax credits purposes if:
- You were a married couple or civil partners and you have separated under a court order, or in circumstances in which the separation is likely to be permanent; or
  - You were living together as husband and wife, or as if you were civil partners, but no longer do so; or
  - One of you has gone overseas for longer than eight weeks (even if you still regard yourselves as living together in the usual sense).

HMRC will need to be informed if the joint claim terminates, and we will also need to amend our terms of engagement accordingly. If you are unsure whether you have ceased to be a couple for tax credits purposes, please tell us so that we can assess the situation.

*Date:* 13 November 2024 July 2014

McDade Roberts Accountants Limited