

SCHEDULE OF SERVICES

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

Benefits-in-kind returns (forms P11D and P9D and declaration P11D(b)) and Class 1A National Insurance Contributions

Recurring compliance work

1. We will prepare forms P11D and P9D as may be required for each employee including directors based on the accounts, information and explanations provided to us on your behalf.
2. We will submit the forms P11D and P9D with the form P11D(b) after the form P11D(b) has been signed by you.
3. We will prepare and send to you the P11D information for you to forward to your employees and directors by the statutory due date.
4. We will calculate your Class 1A NIC liability on the benefits returned in forms P11D that you are obliged to pay HMRC by the due date and send payment instructions to you.

Ad hoc and advisory work

5. 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:
 - Dealing with any straightforward enquiry opened into the benefits-in-kind returns by HMRC. More detailed enquiries may be the subject of a separate engagement;
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary;
 - Advising on Dispensations and PAYE Settlement Agreements; and
 - Conducting PAYE and benefits health checks.
6. Where specialist advice is required we may need to seek this from or refer you to appropriate specialists.

Changes in the law

7. 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.

8. 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

9. You are legally responsible for:
 - a) Ensuring that your declaration on form P11D(b) is true to the best of your knowledge and belief and therefore that the entries on the related forms P11D and P9D are correct and complete;
 - b) Filing any returns by the due date after the end of the tax year; and
 - c) Making payment of Class 1A NIC on time.

Failure to do this may lead to automatic interest, penalties and/or surcharges.

10. The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that the forms that we have prepared for you are complete before he/she approves and signs them.

11. 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 benefits-in-kind returns: 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 within 28 working days after the end of the tax year of all transactions or events which may need to be reflected in the forms P11D and P9D for the period, including details of all employees during the year and details of their remuneration packages; and

(d) To authorise us to approach such third parties as may be appropriate that we consider necessary to deal with completing the benefits-in-kind returns.

12. If the information required to complete the benefits-in-kind returns set out above is received more than 60 days after the end of the tax year we will still endeavour to process the information onto the benefits-in-kind returns to meet the submission date but we will not be liable for any costs or other losses arising if submission is late in these circumstances. We may charge an additional fee in such circumstances.

Date: 13 November 2024

McDade Roberts Accountants Limited