

## Our advice

### *Basis of advice*

In giving advice we will adhere to the professional rules and practice guidelines of the Chartered Institute of Taxation and of the Chartered Institute of Accountants in England and Wales. Our advice is based on the facts presented to us. We will make all enquiries of you which we believe are reasonably appropriate to the matter on which we are asked to advise but we do rely upon you to disclose to us all material facts so far as they are known to you.

### *Telephone helpline*

Calls to our published helpline number 0208 922 9201 will be answered by the duty consultant. They will be charged on a time basis at the discounted rate of £40 + VAT per 10 minutes or part thereof.

### *Limitations to oral advice*

In view of the risk of misunderstanding we strongly recommend that the substance of advice given over the telephone (whether to our ad hoc helpline or by pre-arranged telephone conference) or in face-to-face conference be confirmed in writing. We will quote for this on request at the time of the call or conference. Alternatively we will settle without charge your own note of the advice if this is sent to us within 24 hours of the call or conference.

You should appreciate that in a short unprepared telephone discussion the advice will be directed mainly to the specific matter raised and it is not realistic to undertake that we will necessarily cover every possible nuance or planning point that may peripherally arise. Therefore where substantial amounts are at stake we do recommend that you provide us with a written briefing which can be considered in advance of a subsequent discussion.

## Mutual responsibilities

### *Money Laundering*

Where in relation to any dealings with us you act or appear to act for another person the Money Laundering Regulations 2007 ("the Regulations") require us to take reasonable steps to identify that

person. By signing these terms of business you confirm that

- (a) you carry out relevant business for the purposes of the Regulations;
- (b) if you seek advice from us in respect of a particular client you will identify that client to us having previously undertaken any client identification procedures which are required under the Regulations; and
- (c) you will provide reasonable evidence of such identification on request.

You should note that like all tax advisers we may be obliged in some circumstances to make reports to the Serious Organised Crime Agency (SOCA).

### *Non-poaching*

We undertake that where we have given taxation consultancy advice in respect of a particular client of your firm we will not without your consent take instructions directly from that client either now or in the future. In return you undertake neither to offer employment or partnership to any of our employees nor to have any business dealings with them for two years after they have left our employment.

## Assurances

### *Quality of service*

Our aim is to provide you with an unparalleled quality of service. If you have any cause for complaint you should in the first instance contact David Whiscombe. If this is not appropriate or if this does not resolve the matter, please contact Brian Berg. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer any complaint to your satisfaction, you may take up the matter with the Institute of Chartered Accountants in England & Wales.

### *Satisfaction guarantee*

All tax consultancy work undertaken under these terms of business carries an unconditional guarantee that you will be entirely satisfied both with the quality of our advice and the charge we make for it. If you do not agree that the fee note which we send you is fair, you may within 7 days of receipt by you return it to us and simply pay us the fee which you judge to be fair.

### *External review*

To maintain and improve standards we arrange each year for some of our files and working papers to be reviewed by an independent qualified external reviewer. To the extent necessary to carry out this external review, we may allow the reviewer access to any of our files concerning either you or your clients unless you give us instructions to the contrary. We may also disclose our files to regulatory bodies in the exercise of their powers.

## Matters electronic

### *E-mail*

Because internet communications may be susceptible to corruption unauthorised alteration or disclosure (for which we do not accept responsibility) it may be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. It is the responsibility of the recipient to carry out a virus check on any attachments received. If e-mail is not an acceptable means of communication you should notify us in writing.

### *Data Protection Act 1998*

We may obtain, use, process and disclose personal data about you in order that we may discharge the services agreed under this engagement letter, and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance. You have a right of access, under data protection legislation, to the personal data that we hold about you. For the purposes of the Data Protection Act 1998, the Data Controller in relation to personal data supplied about you is Brian Berg.

## Charges

### *Fixed fees*

Our preferred method of working is to agree with you in advance a fixed fee for each particular piece of work as well as a delivery date for that work. Where after a fixed fee is agreed the project is extended or supplementary questions are raised

arising from our work we will quote for any additional work required.

#### *Open-ended tasks*

Where for any reason we undertake work without having quoted a fixed fee in advance we will charge by reference to the time necessarily occupied on the work having regard to the degree of responsibility and skill involved and the level of staff involved. Our current hourly rates are available on request. Substantial disbursements including travel costs will be charged at cost.

#### *Avoidable delays*

In order to perform the work we have undertaken we may from time to time contact you to seek further information, clarification or decisions from you. You undertake that you will give prompt attention to any such communications. Where your failure to do so results in our incurring additional time costs we may seek additional payment for those time costs.

#### *Billing*

Unless, exceptionally, we have explicitly agreed in writing to act directly for your client on a referral basis, our contractual relationship will be with you, the instructing professional, to whom all fee notes will be rendered. We generally render fee notes monthly in respect of work undertaken in the month (including payments on account of fixed-fee work where appropriate). Any substantial disbursements including travel costs will be charged at cost.

If you so request and if the costs accrued in a month are relatively small, we may defer billing until a reasonable amount of time costs

have been accumulated but we would not normally render fee notes less frequently than quarterly.

Unless otherwise agreed, payment is due within 7 days from submission of fee notes and we reserve the right to charge interest on overdue amounts at the rate from time to time specified for the purposes of the Late Payments of Commercial Debt (Interest) Act 1998.

### **Limitations and exclusions**

#### *Limitation of liability*

Unless otherwise agreed in writing our aggregate maximum liability in respect of any matter on which you instruct us shall be limited (including amounts in respect of interest and legal costs) to 20 times the aggregate amount of our fees invoiced to and paid by you in respect of that matter. The benefit of this clause shall extend to our partners employees and subcontractors but shall not apply to any losses which arise from fraud or dishonesty.

#### *Delay in implementation*

Tax rules change constantly. Where we are aware of imminent changes in law or practice we will draw this to your attention in any written report. However, you should be aware that the accuracy of any advice given is guaranteed only as at the date stated in the report. If a transaction is delayed or is to be repeated, or if an apparently similar transaction is to be undertaken, fresh advice should be sought.

#### *Third parties*

Our advice is provided to and for the benefit of you, the professional

practice: you agree that you will not without our written consent disclose it to third parties (excepting your client in relation to whom you have sought the advice from us) and we do not under any circumstances accept any liability to any third parties acting in reliance upon it. It is agreed that no third party shall acquire any right under the Contracts (Rights of Third Parties) Act 1999 or otherwise to enforce any term of this agreement.

### **Legal agreement**

These terms of business shall be governed by, and construed in accordance with, English law and shall remain in effect until varied by notice in writing or on the website shown below. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the terms of engagement 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. No variation to these terms shall be effective unless confirmed in writing by us.

#### *Changes*

It should be noted that any changes to these terms will be posted to our website [www.bkltax.co.uk](http://www.bkltax.co.uk) and any engagement shall be governed by the terms current at the date of the engagement and so posted. You are advised to ensure that you are aware of our current terms before instructing us.

Name of firm	
As an authorised signatory I confirm agreement to the terms of business stated above on behalf of the above-named firm	
Name of signatory	
Date	
BKL reference	

**Please post this form to us at 35 Ballards Lane London N3 1XW, fax it to 020 8922 9223 or email a scanned image to [info@bkltax.co.uk](mailto:info@bkltax.co.uk)**

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