



Peter Brown & Co

Chartered Certified Accountants and Registered Auditors

**This is a specimen to which any new client will be asked to formally agree**



**ACCA**

Dear Client

**Letter of engagement for personal taxation services**

**1. Introduction**

It is both a requirement of the law relating to the provision of services and also good professional practice to set out clearly in writing the terms and conditions upon which we provide you with professional services.

This letter of engagement complies with this requirement. We would request that you carefully read through this letter to ensure there is no misunderstanding between us. If you agree to the terms and conditions set out, including our website terms included in Appendix C, then please sign the acknowledgment attached to this letter in Appendix A, and return it to us. If there is any point upon which you require clarification, then please contact us. If, within four weeks, we have not heard from you or received back the signed copy, we will assume that you are in agreement with the contents of this letter.

This letter sets out the basis on which we are to act as tax advisors to you and the respective responsibilities of you and ourselves.

Any subsequent changes will be discussed with you, and where appropriate a new letter of engagement will be agreed.

We are bound by the ethical guidelines of the Association of Chartered Certified Accountants and accept instructions to act for you on the basis that we will act in accordance with those guidelines. A copy of these requirements can be viewed at our offices on request, or can be seen at [www.accaglobal.com](http://www.accaglobal.com)

A specific requirement of those guidelines is that you give us authority to correct errors by H M Customs and the H M Revenue & Customs if these should occur, even if those errors may be in your favour.

Your spouse or partner is legally responsible for his or her own tax affairs and should be dealt with independently. If he or she wishes us to act in relation to their own tax return, they should give us separate instructions.

**2. Period of Engagement**

2.1 This engagement will relate only to your tax return for the year to 5<sup>th</sup> April 2019 but shall be extended to any such subsequent year as shall be mutually agreed.

2.2 We will not be responsible for earlier years.

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[www.sorpaid.com](http://www.sorpaid.com) (Charity Services) | [www.certifiedaccounts.co.uk](http://www.certifiedaccounts.co.uk) (General Practice)

Registered as Auditors by the Association of Chartered Certified Accountants. Full member of ACIE.

Peter Brown & Co is a trading name of Undershot Ltd, Registered in England.

Director P Brown Bsc (Hons), FCCA,FCIE,DChA | Company No. 4114468

- 2.3 If we have no contact with you for a period of eighteen months or more, we may, at our discretion, send a letter to your last known address advising you that we are ceasing to act for you.

### **3. Our Service to You**

- 3.1 We will deal, as your agent, with all taxation matters of a routine nature arising in connection with your affairs arising out of the Self Assessment procedures and to comply with the filing requirements under the Self Assessment regulations. This is subject to your having supplied us with all information relevant to your affairs at least one month before the due date for filing any return, and supplying us with a signed return, after we have prepared the necessary figures, at least one week before the due date for filing the return.
- 3.2 If we are instructed to act less than one month before the legal deadline we cannot guarantee that the return will be filed before the due date, but we will use our best endeavours to ensure this is the case. We will rely greatly on your support and cooperation to achieve this.
- 3.3 It may also be the case that the submission of the return is subject to delays out of our control, in that HMRC may not be able to process the authorisation documentation before the deadline. We will rely on you to notify us immediately you receive confirmation of any relevant authorisation passwords from HMRC that will enable us to file the tax return. If the deadline is missed due to an inability of HMRC to process documentation in time, then we will assist you in any appeal that is required against any penalty, but such assistance will be limited to two letters being sent to HMRC. There is information about the authorisation system in Appendix B.
- 3.4 On the basis of information supplied by yourself, we will prepare your personal tax return together with such supporting schedules as are appropriate and we will prepare the calculation of your self-assessment of tax and Class 4 national insurance contributions.
- 3.5 We will forward to you your tax return form, tax computations and supporting schedules for your approval and signature. Once the return has been approved and signed by you and returned to us, we will submit it, with the accounts and computations, to the H M Revenue & Customs. You authorise us to file the return electronically over the internet.
- 3.6 We will advise you as to amounts of tax and National Insurance contributions to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax and national insurance contributions appear to have been overpaid.
- 3.7 We will deal with the H M Revenue & Customs regarding any amendments required should the self assessment return be challenged.
- 3.8 We will advise as to possible claims and elections arising from the tax return and from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by the H M Revenue & Customs.
- 3.9 You have asked us to undertake all correspondence with the H M Revenue & Customs on your behalf. To avoid any problems, please send to us any forms or correspondence received from the H M Revenue & Customs as soon as you receive them. In particular, please ensure that no payments are made to the H M Revenue & Customs without our confirmation that the demands are correct.

- 3.10 The H M Revenue & Customs have powers to charge both interest and penalties if there is a delay in submitting a tax return. Such charges are automatic if the tax return is submitted after 31 January following the end of the tax year, or if any payments are made after the respective due dates.
- 3.11 The H M Revenue & Customs audit a number of tax returns each year, many of these audits are the result of a random selection. Assistance in respect of such an enquiry beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an enquiry.
- 3.12 We will provide our 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 of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities. Unless we are instructed to the contrary, we shall proceed on the basis of the instructions we have received from you and will rely on you to tell us as soon as possible if anything occurs which renders any information previously given to us as incorrect or inaccurate. We shall not be responsible for any failure to advise or comment on any matter which falls outside the specific scope of your instructions. We cannot accept any responsibility for any event, loss or situation unless it is one against which it is the expressed purpose of these instructions to provide.
- 3.13 You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
- 3.16 We will request on line authorisation from HMRC (see Appendix B to this letter), which authorises the H M Revenue & Customs to send us copies of formal notices. In practice, the H M Revenue & Customs will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all H M Revenue & Customs correspondence, and even where it does, the H M Revenue & Customs sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from the H M Revenue & Customs.
- 3.17 It should be noted that we can only negotiate with the H M Revenue & Customs on the basis of information supplied by yourself, or third parties acting on your authority.
- 3.18 This service excludes any investigation into your affairs by the H M Revenue & Customs, H M Customs and also excludes enquiries , (except enquiries of a minor or routine nature) raised upon your return under the formal enquiry provisions which would be the subject of a separate letter of engagement
- 3.19 We will, without reference to yourself, acting as your agents deal with all correspondence, assessments, payment demands, including lodging, where necessary appeals and claims, and applications for postponement of payment.
- 3.20 Where it is necessary in connection with your returns to prepare accounts or statements of income and expenditure in respect of trading or property letting such work is outside the scope of this letter of engagement and would require a supplementary letter to be agreed between us.
- 3.21 You are legally responsible for making correct returns and for payment of tax on time
- 3.22 To enable us to carry out our work you agree :
- (a) To make a full disclosure to us of all sources of income, charges, allowances and capital transactions and 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;

- (b) To respond quickly and fully to our requests for information and to other communications from us;
- (c) To provide us with information in sufficient time for the self assessment returns to be completed and submitted by the due date. ; and
- (d) to forward to us on receipt copies of notices of assessment, letters and other communications received from the H M Revenue & Customs to enable us to deal with them as may be necessary within the statutory time limits

3.23 We will provide our 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 of incorrect or incomplete information, or your or others' failure to supply any appropriate information, or your failure to act on our advice or respond promptly to communications from us or the tax authorities

#### **4. Your Responsibilities: Provision of Information by You**

- 4.1 You are legally responsible for making correct returns by the due date and for payment of tax on time. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.
- 4.2 That notwithstanding our obligation under this letter of engagement to prepare Tax Returns, Accounts, etc, you ( and you alone) are responsible for the accuracy and completeness of your accounting records or other records and that all liabilities, howsoever arising, as a result of errors, inaccuracies, omissions, commissions or a lack of clarity in your records, insofar as they attach to us, are excluded, unless it can be proved that we had specific written notice of the inaccuracy or incompleteness of your records. Any advice which we give can only be as reliable as the information upon which the advice is based. Insofar as that information is provided by you, or by third parties on your behalf, and with your permission, your responsibility to inform us of any errors or inaccuracies that may have an impact on the advice given arises as soon as possible after you become aware of any such errors or inaccuracies. If your circumstances change or your needs alter, that may also affect the advice given, and you should immediately notify us if such changes might affect the advice given.
- 4.3 That nothing in this letter makes us directly or indirectly responsible for the payment of any taxes. You agree that you remain fully responsible for the payment of all taxes relating to your affairs. You also agree that no payment should be made to the H M Revenue & Customs in respect of Income Tax or NIC, without first having received written advice from ourselves that the sums demanded are correct. You also agree that any tax demands should be forwarded to us as soon as possible for checking, in order to minimise the risk of either interest or penalties.
- 4.4 To enable us to carry out our work you agree:
  - (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
  - (b) To provide full information necessary for dealing with your affairs that we may reasonably require, or that is relevant to your affairs, promptly and in good order. We will rely on the information and documents being true, correct and

complete and will not audit the information or those documents;

- (c) That we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs;
- (d) To provide us with information in sufficient time for your tax return to be completed and submitted by the 31 January following the end of the tax year.
- (e) To forward to us on receipt copies of all H M Revenue & Customs statements of account, PAYE coding notices, notices of assessment, letters and other communications received from the H M Revenue & Customs to enable us to deal with them as may be necessary within the statutory time limits; and
- (e) To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.
- (f) To follow our advice in relation to the nature of your bookkeeping, accountancy and other records.
- (g) To fully comply with the Self Assessment Regulations in all matters including, in particular, the requirement to retain all your records, personal and business for a period of (usually) six years after the end of the tax year involved. More precise details of the requirements are available upon request.
- (h) At the conclusion of our work to sign a copy of your income tax return, and a formal instruction to us to submit that return on your behalf.

## **5. Other Services and General Tax Advice**

- 5.1 We will be pleased to assist you generally in tax matters if you so require. To enable us to do this you will need to instruct us in good time.
- 5.2 Because rules, regulations and legislation frequently change, we must ask you to keep us informed of any changes in your circumstances that may affect any service we provide and ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken. 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.
- 5.3 It is our policy to confirm in writing advice upon which you may wish to rely.
- 5.4 Any work of whatsoever description not included in this letter of engagement shall be the subject of a separate agreement, and this letter taken together with the terms and conditions set out on our web site (see Appendix C) shall be taken to be a full and inclusive statement of the matters referred to, except that services of an incidental nature provided at your request may be provided at our discretion under the terms of this letter.
- 5.5 Nothing in this letter shall be taken to relate to work related to tax credits, which shall be the subject of a separate letter of engagement.
- 5.6 Notwithstanding the above limitations, we will provide you with, at our absolute discretion, free consultation on an ad hoc basis by telephone on any matter directly related to your personal tax affairs unless in our opinion the consultation required would be appropriate due either to its complexity or its nature to be the subject of a separate letter of engagement.

## **6 Investment Business (ACCA – Designated Professional Body)**

- 6.1 The firm is registered with the Association of Chartered Certified Accountants for carrying out exempt regulated activities and may therefore provide a limited range of investment business services that arise out of the provision of our main professional services.
- 6.2 If we are required to provide advice we will issue a separate letter of engagement.

## **7. Client Monies**

- 7.1 We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Monies Rules of the Association of Chartered Certified Accountants.
- 7.2 Fees paid by you in advance for professional work to be performed and clearly identifiable as such shall not be regarded as clients' monies.

## **8. Retention of Records**

- 8.1 During the course of our work we will collect information from you and others acting on your behalf and will normally return any original documents to you following preparation of your return. You should retain them for 7 years from the end of the relevant accounting period. This period may be extended if the H M Revenue & Customs enquire into your tax return
- 8.2 Though certain documents may legally belong to you, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents that we consider to be of continuing significance. You must inform us by letter if you require retention of a particular document.
- 8.3 If you cease to be a client and if we still hold any books and papers that are your property, then at the expiry of seven years from your ceasing to be a client, we will write to your last known address inviting you to collect such books and records. If such books and records are not collected we will, under the terms of this letter of engagement, be at liberty to destroy any such books and papers upon the seventh anniversary of your ceasing to be a client.
- 8.4 If at any time while you remain a client , we still hold any books and papers that are your property where the last entry therein was made no later than six years earlier, then we will write to your last known address inviting you to collect such books and records. If such books and records are not collected we will, under the terms of this letter of engagement, be at liberty to destroy any such books and papers upon the seventh anniversary of the last entry therein.
- 8.5 All files and records which are the property of ourselves will be retained in accordance with our formal file destruction policy which is available for inspection upon request.
- 8.6 This retention policy is at all times subject to our general data privacy policy as required by the General Data Protection Regulation as referred to later in this letter.

## **9. Quality Control**

- 9.1 As part of our ongoing commitment to providing a quality service, some of our files are periodically subject to an independent quality review. Our reviewers are highly experienced and professional people and, of course, are bound by the same requirements for confidentiality as our partners and staff.

## **10. Quality of Service and complaints**

- 10.1 We aim to provide a high quality of service at all times. The work on your affairs will normally be undertaken by Peter Brown or under his close supervision.
- 10.2 If you would like to discuss with us how our service could be improved or if you are dissatisfied with the service you are receiving please let us know by contacting Peter Brown .
- 10.3 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 your complaint to your satisfaction you may take up the matter with the Association of Chartered Certified Accountants.

## **11. Fees**

- 11.1 A fixed fee as set out in the email which was sent to you when we commenced to act has been agreed for this service. This fee has been calculated on the basis of the information supplied to us, prior to our contract with you, either by completion of our on line form, or by telephone or by email, or by letter. If the information supplied is incorrect (eg if you have omitted a type of income, or not indicated that accounts may need to be prepared), then there may be additional work and an additional fee. Any additional work of whatsoever kind would attract extra fees, but would be subject to agreement with you and an additional letter of engagement. This fee is payable when we have completed our work, but before we submit the return to HMRC. We will not submit the return until payment has been made.
- 11.2 If it becomes necessary for us to withdraw from the engagement at any time, for any reason, or if you do not agree to any additional fees for any additional work as referred to in the previous clause, then our fees for time spent up to that point will be payable whether or not any particular matter has been completed.
- 11.3 If you have not supplied us with the necessary information to deal with your affairs within any statutory time limits (and the time limits set out in this letter of engagement shall be of the essence for the purposes of complying with statutory time limits) or you have in any other way by omission or commission made it impracticable for us to comply with our obligations under this letter of engagement, then, , then our fees for time spent up to that point will be payable whether or not any particular matter has been completed but provided that any amounts due to us have been paid in full, we agree to do whatever we can to assist in rectifying the situation, but subject to our reserving the right to make a specific charge on a basis to be agreed before any additional work is undertaken.
- 11.4 If you do not accept that a fee is fair and reasonable, you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.

## **12. Limitation of Liability and Contracts (Rights of Third Parties) Act 1999**

- 12.1 The advice which we give to you is for your sole use and does not constitute advice to any third party to whom you may communicate it. There are no third parties that we have agreed should be entitled to rely on any work under this letter of engagement , and any liability arising under the Contracts (Rights of Third Parties) Act 1999 or the equivalent under the law of Scotland is excluded.
- 12.2 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 of incorrect or incomplete information, or from the failure by you or others to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.

### **13. Electronic Communication**

- 13.1 As Internet communications are capable 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. E-mail 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. Fuller details of our emails protocols are set out General Data Protection Regulation as referred to later in this letter.

### **14. Applicable Law**

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

### **15. General Data Protection Regulation**

- 15.1 The Regulation place express obligations on you as a data controller where we as a data processor undertake the processing of personal data on your behalf. We therefore confirm that we will at all times comply with the requirements of the Regulation when processing data on your behalf. In particular we confirm we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as data controller.
- 15.2 The Regulation place express obligations on us as a data controller where we as a data controller undertake the processing of controlling personal data relating to you and other interested parties. We confirm that we will at all times comply with the requirements of the Regulation when controlling such data. In particular we confirm we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as data controller
- 18.3 To enable us to discharge the services agreed under this engagement, 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, we may obtain, use, process and disclose personal data about you and any other connected individuals.. You have a right of access, under data protection legislation, to the personal data that we hold about you. For the purposes of the General Data Protection Regulation, the Data Controller in relation to personal data supplied about you is Peter Brown.
- 18.4 By signing our data consent form, (See example below) you and any other person signing the form are giving your consent to our lawful processing and controlling of any data that we will lawfully hold or collect relating to your affairs. This may arise under contract, in accordance with this letter, or as a result of a legal obligation falling either on you or on us or be information where it is required by us to protect our legitimate interests.
- 18.5 Our full privacy policies and email protocols are attached and can be viewed at any

time on the third heading on the following web link <http://www.fabtax.co.uk/terms>.

## **16. Professional Indemnity Insurance**

In order to comply with Statutory Instrument 2009/2999 we are required to provide the following information relating to our professional indemnity insurance arrangements:-

The contact details of the insurer are

Lockton Companies International Limited  
Lockton House,6 Bevis Marks,London, EC3A 7AF

Policy number 145364

The territorial coverage of the insurance arrangements are :-

Worldwide excluding work carried out in or connected with USA or Canada

## **17.The Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017 (SI 2017 No. 692) The Proceeds of Crime Act 2002 (as amended by the Crime and Courts Act 2013 and the Serious Crime Act 2015)**

Please note that under the above legislation, your right to confidentiality is overridden by operation of law by our duty to make any relevant report to, or provide any document or information disclosed to the Serious Organised Crime Office (SOCA). We are subject to severe penalties if we do not observe the law in this area.

## **18. Confidentiality**

Communication between us is confidential and we shall take reasonable steps to keep confidential your information to our firm and its staff, except where we are required to disclose it by law or by our regulatory bodies, by our insurers or as a part of an external quality control file review. Unless we are authorised by you to disclose information on your behalf, this term of the letter of engagement will apply both during the engagement and after its conclusion.

We may, on occasions, engage other tax or accounting professionals to assist in work on your affairs who will be bound by similar confidentiality requirements.

## **19. Agreement of Terms**

Once it has been agreed, this letter will remain effective until it is replaced. However, it refers only to the preparation of a tax return for the year ended 5<sup>th</sup> April 2013, but may be extended to any such subsequent year as shall be mutually agreed.

We shall be grateful if you could confirm your agreement to the terms of this letter by signing the confirmation letter in Appendix A returning it to us immediately.

## **Conclusion**

We apologise for the length and complexity of this letter ,but there is little point in skimping on a letter which we hope will be the foundations upon which a long and mutually rewarding business relationship will be built.

Yours faithfully,

Peter Brown & Co

## **Appendix A**

### **Acknowledgement**

**I agree that I have read the letter of (date) setting out the basis upon which you will act professionally for me and I accept and agree to the contents**

**Signed .....**

Dated

## **Appendix B**

For information:-

### **On line authorisation**

This is an essential process before we can deal effectively with any correspondence that may arise. However, we will still be able to submit a return without an authorisation code.

#### **If you have a UTR (a unique tax reference) .**

*A UTR is different from a National Insurance number*

We will apply for online authorisation to act as your agent as soon as you supply us with your UTR (Unique tax reference) and your post code.

HMRC will send you a letter containing a unique authorisation code. You need to pass this code number to us to enable you to complete the online authorisation process. The two letters in front of the code show which service it relates to.

The code for Self Assessment includes the letters 'SA'. The code expires 30 days after HMRC issues it so it's important that as soon as you receive it you pass it onto us promptly.

Once we have been advised of the code online we will complete the authorisation process. It will take about 72 hours for us to see you on our HMRC client list.

Once we have been authorised to act on your behalf, HMRC will send letters and forms to us, including their Self Assessment statement (SA300) and the fixed automatic penalty notice (SA328). We will also be able to view your account online along with any statements of account.

#### **If you have a UTR but you have mislaid it**

We can contact a special HMRC helpline and ask them to post notification of your UTR direct to you. This will take about a week. We can then follow the process above.

#### **If you have never been issued with a UTR**

We will fill in a form online and submit it to HMRC. They will then take about six weeks to notify you of the UTR, and then we can follow the process above.

If you are obliged to file a tax return and do not apply for a UTR before Christmas, then you may miss the deadline. However, HMRC at their discretion may not impose a penalty and may extend the deadline by four weeks.

We would send a letter to HMRC when applying for the UTR in order to protect your position

## Appendix C

The terms and conditions as set out on our web site at the date of this letter are:-

1. A contract shall be created when an offer has been made by the vendor, electronically, in writing or verbally, to the customer and has been accepted by the customer, such acceptance to be notified to the vendor by email or by post by the customer. The sending of that notification shall be 'the creation of the contract' for the purposes of these terms and conditions.
2. The customer warrants that before communicating the acceptance to the vendor he has examined these terms and conditions, and the letter of engagement on the website of the vendor and has consented to them.
3. The vendor shall be under no obligation to make an offer to the customer.
4. The contract shall incorporate all these terms and conditions, except where specifically modified by a written consent by the vendor.
5. After the creation of the contract, the service under the contract will only be provided when the vendor has satisfactory completed identity and residency checks as required under the money laundering regulations.
6. If, after the creation of the contract, the customer fails to provide any document required by the vendor for the purposes of completing identity and residency checks as required under the money laundering regulations, then the customer shall still be obliged to pay the fees under the contract to the vendor, and the vendor shall be entitled to retain any fees that may have been paid by the customer.
7. If, after the creation of the contract, the customer fails to provide any document required by the vendor for the purposes of completing the self assessment return then the customer shall still be obliged to pay the fees under the contract to the vendor, and the vendor shall be entitled to retain any fees that may have been paid by the customer. The vendor may require payment under his clause when four weeks have elapsed since the customer was requested to provide the information.
8. Any payments due under the contract shall be paid to the vendor electronically by credit or debit card via the vendor's secure payment system, or by cheque or electronic transfer by prior arrangement with the vendor, (a £2 handling charge will be applied to cheques). The obligation on the vendor under the contract to file a return with HMRC will only be complied with when the customer has made such payment.
9. The customer agrees to provide all necessary documentation as reasonable requested by the vendor in order for the service to be carried out.
10. The vendor provides no guarantee with respect to submission of the customer's tax return before the 31st January deadline if the customer has failed to supply any information requested or to sign any document as requested.
11. The contract between the vendor and the customer specifically excludes any liability arising to third parties under the Contracts (Rights of Third Parties) Act 1999 or the equivalent legislation in Scotland
12. The standard Letter of Engagement of Undershot Ltd is incorporated into these terms and conditions and the letter of engagement and these terms and conditions together fully describe the service to be provided under the contract.
13. Regardless of where the purchaser may be located any contract between the licensor and the licensee in relation to the templates is governed by the laws of England and is subject to the exclusive jurisdiction of the English Courts.

**General Data Protection Regulation – Consent Form EXAMPLE**

Data relating to the following persons may be held as a consequence of **NAME** entering into a letter of engagement dated **INSERT**

**INSERT NAMES**

Each one of those persons gives their consent below to the collection, holding and processing and retention of personal data in relation to them, as a consequence of entering into a letter of engagement with Undershot Ltd, practising as Fabtax

This consent relates to data collected, obtained and held as detailed on the privacy policy of Peter Brown & Co, which can be viewed on the attached policy documents and can be viewed at any time on the third heading on the following web link <http://www.fabtax.co.uk/terms>

This consent only relates to that data which is not held by Peter Brown & Co on any lawful basis other than that of consent (for example, where it is required by law that Peter Brown & Co hold that data).

This consent may be withdrawn in writing at any time.

This consent relates to data held by Undershot Ltd practising as Fabtax, which may be shared with Peter Brown FCCA, in practice as Peter Brown, Chartered Certified Accountant., and signing this consent gives consent to such sharing.

Signed ..... Date .....