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Tax Returns 2 Go Limited

Terms and Conditions

The following terms and conditions of business apply with effect from 1st October 2009

1. DEFINITIONS

In these conditions:

The 'Firm' means Tax Returns 2 Go Limited

The 'Client' means the person, firm or company purchasing services from the Firm.

2. BASIS OF CONTRACT

The Firm contracts on the basis of these conditions only and acceptance by the Firm of any instructions from the Client shall be upon such conditions and shall override any other terms and conditions stipulated or incorporated by the Client in its instructions or in any negotiations save as shall have been expressly agreed in writing by the Firm. No variations or representation will be binding on the Firm unless confirmed in writing by a director of the Firm.

3. DUTY OF THE FIRM TO THE CLIENTS

- a. The Firm will carry out instructions received from the Client in accordance with the agreement made with the Client subject to limitations of the law and the regulations of the professional bodies by which the Firm may be governed. In event of the Firm for any reason wishing to decline to act on or in any matter, the Firm will advise the Client accordingly and the Firm will be under no obligation to act further in the matter concerned and will have no responsibility for any loss arising out of the failure to take the action or carry out the task required.
- b. The Firm will complete a tax return on receipt of 50% of the agreed price and the requested information within 7 working days.
- c. The Firm will not divulge to any person not being a person or body having statutory power to request any information in respect of the Client without the authority of the Client with the exception that information may be passed to members of the staff of the Firm or persons working in association of the Firm, for the purposes of carrying out instructions on behalf of the Client. In addition the Firm may divulge such information as is required to persons instructed by the Firm for the purposes of:-
 - 1) the collection of fees and other charges due to the Firm and
 - 2) conducting a peer review of our files for quality control purposes



- d. The Firm will provide its professional services with reasonable care and skill. However it will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by the Client, or others of incorrect or incomplete information or the Client's, or others', failure to supply any appropriate information, or the Client's failure to act on the Firm's advice or respond promptly to communication from it or the tax authorities.
- e. The advice given to the Clients by the Firm is for their sole use and does not constitute advice to any third party to whom the Client may communicate it.

4. RETENTION OF AND ACCESS TO RECORDS

- a. During the course of the Firm's work it will collect information from the Client and others acting on the Client's behalf and will return any original documents to the Client following the preparation of the Clients accounts and records.
- b. The Firm will take reasonable care of all books, records and property of the Client in its possession but will not be responsible for any loss or damage thereto insofar as such loss is not caused by the negligence or direct action of the Firm or its staff. It is agreed and understood that the Firm may take a lien over any property held in the event of the Client being indebted to the Firm at any time.
- c. Whilst certain documents may legally belong to the Client, the Firm intends to destroy correspondence and other papers that it stores which are more than seven years old, other than documents which it considers to be of continuing significance. If the Client requires retention of any document they must notify the Firm of that fact in writing.

5. FEES

- a. Basis of charge
 - Fees are prequoted and agreed before commencing work based on a quoted price list held on the website.
 - Additional fees in respect of work done outside the price list, will be agreed in advance
- b. Payment
 - Payment will be required as follows:
 - a) 50% in advance of the work by debit/credit card to a PAYPAL account on the website or by cheque.
 - b) 50% within 14 days of completion of the work and submission of a tax return and return of books and information.
 - In the event of an invoice remaining unpaid for a period in excess of thirty days from the date of the invoice, such interest forming part of the balance then due to the Firm being the account rate of 2% per month, calculated from the date of issue of the invoice, such interest forming part of the balance then due to the Firm being the amount forming the basis on which



- future calculations of interest to be added will be made. The charge in respect of interest will continue up to and including the day prior to the receipt by the Firm of settlement of the account. In addition a late payment fee of £25 may be charged or in the event of the debt being passed on to a debt collection agency all fees will be charged to the Client.
- On the event of the Firm waiving the right to charge interest on any outstanding account, this shall be regarded as an indulgence by the Firm and shall not prevent or be prejudicial to the Firm raising a charge for interest of any subsequent account.

6. DUTIES OF THE CLIENTS

- a. The client will at times give to the best of their knowledge and belief answers to questions raised by the Firm which shall be truthful and complete in every respect.
- b. The Client warrants that any records, information or any other details supplied by the Firm are a true and complete record insofar as is possible of the matter concerned and that any known errors or omissions will be brought to the immediate attention of the Firm.

7. ACCOUNTS

- a. You understand that we will not be carrying out an audit and accordingly will not verify the assets and liabilities of the business, not the items of expenditure and income. To carry out an audit would require additional work to comply with Auditing Standards so that we could report on the truth and fairness of the accounts.
- b. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees, although we will advise you of any such circumstances that we encounter in preparing your tax return.

8. DUTIES OF TAX CLIENTS

- a. To enable the Firm to carry out the work on the Client's behalf, the Client is required to ensure that:

For all Clients

- A full disclosure is made to the Firm of all sources of income, charges, allowances and capital transactions and to provide full information necessary for dealing with the individual Client's or Company's affairs. The Firm will rely on the information and documents being true and correct and complete and will not audit the information or those documents.
- They will respond quickly and fully to the Firm's request for information and to other communication from the Firm.
- Permission is granted for the Firm to approach such third parties as may be appropriate for information that the Firm considers necessary to deal with Client's affairs and undertake to authorise such third parties to communicate directly with the firm.
- Individual Clients provide required information in sufficient time for the Individual Client's tax return to be completed and submitted by the due date of 31 January following the end of the tax year. In order to meet this date the Client will be required to provide the Firm with all the



- relevant information by all details required for the preparation of Client's tax returns are forwarded to the Firm by 14 January. If the information is received after this date, the Firm cannot accept responsibility for any penalties or surcharges charged by H M Revenue and Customs.
- b. Individual Client's are legally responsible for making correct returns by the due date and for the payment of the tax on time. H M Revenue and Customs has the power to charge penalties and interest and surcharges if there is a delay in submitting after 31 January following the end of the tax year, or if any payments are made after the respective due dates.
- c. H M Revenue and 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 will result in separate charges. The Firm will keep the Client fully informed before undertaking any extra work.

9. QUALITY CONTROL

As part of the firm's ongoing commitment to providing a quality service, it's files are periodically subject to independent quality review. The Firm's reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as the Firm's principle staff.

10. APPLICABLE LAW

This contract is governed by, and constructed in accordance with English law. To the courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this contract 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 appropriate forum, or to claim that those courts do not have jurisdiction.

11. ELECTRONIC COMMUNICATION

- a. Internet communications are capable of data corruption and therefore the Firm accepts no responsibility for changes made to such communications after their dispatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. The Firm does not accept responsibility for any errors or problems that may arise through the use of internet communications and all risks connected with sending commercially sensitive information relating to the Client's business are borne by the Client. If the Client does not agree to accept the risk, the Client should notify the Firm in writing that e-mail is not acceptable means of communication.
- b. It is the responsibility of the recipient to carry out a virus check in any attachments received.

12. DATA PROTECTION ACT 1998

- a. The Firm may obtain, use, process and disclose personal data about the Client in order that it may discharge the service agreed under the engagement letter, and for other related purposes including updating and enhancing client records, analysis for management purposes, and statutory returns, crime prevention and legal regulatory compliance. The Client has a right of access, under data protection legislation, to the personal data that the Firm holds about the Client.



- b. Sections 11 and 12 of the Data Protection Act 1998 place express obligations on the Client, as Data Controller, where the Firm, as a data processor, undertakes the processing of personal data on the Client's behalf. The Firm therefore confirms that it will, at all times, comply with the requirements of the Data Protection Act 1998 when processing data on the Client's behalf. In particular, the Firm confirms that it has adequate security measures in place and that it will comply with any obligations equivalent to those placed on the Client as data controller.

13. CONTRACTS (RIGHTS OF THIRD PARTIES) ACT 1999

Persons who are not party to the agreement between the Firm and the Client shall have no rights under the contracts (Rights of Third Parties) Act 1999 to enforce any term of such agreement. This clause does

not affect any right or remedy of any person which exists or is available otherwise than pursuant to the Act.

14. MONEY LAUNDERING REGULATIONS

- a. In accordance with the proceeds of Crime Act 2002 and the Money Laundering Regulations 2003 the Client agrees to waive their rights to confidentiality to the extent to any report made, document provided or information disclosed to the Serious Organised Crime Agency (SOCA).
- b. The Firm is required to report directly to SOCA without prior reference to the Client or their representatives if, during the course of undertaking any assignment, the person undertaking the role of Money Laundering Nominated Officer becomes suspicious of money laundering.

15. FORCE MAJEURE

The Firm will bear no liability or loss, damage or delay however so arising caused in circumstances outside its control (of whatsoever kind).

16. INVALIDITY OF CONTRACTUAL TERM

If any provision of these Conditions is held by any court or competent authority as invalid or unenforceable in whole or in part the validity of the remainder of these conditions and of the remainder of the provisions in question shall not be affected thereby.