

# V.F.MATHER & CO CHARTERED ACCOUNTANTS

4 HOULDSWORTH SQ, REDDISH  
STOCKPORT  
Cheshire, SK5 7AF  
Tel: 0161 442 5233

Our Ref: VF Mather

Your Ref:

Name  
Address

Date

Dear ,

This letter sets out the basis on which we will act as your tax agents and advisers. You are legally responsible for making a correct return in respect of your annual tax liability, and for payment of your tax on time. It is therefore essential that we, as your agent, are supplied with all relevant information concerning your taxation affairs in good time. Would you please therefore let us have copies of any communications you receive from the Revenue. In particular you should note that at present the Revenue is not proposing to send agents copies of all taxpayer statements of account sent to the taxpayer.

## **Personal tax returns**

We will prepare your personal tax return together with all supporting schedules as necessary. The first income tax return under self-assessment that we shall be dealing with for you will be for the year ended 5 April 200\_. You will be responsible for letting us have all the information needed to prepare this form.

We will forward your tax return form and supporting schedules to you for review and signature. Once you have checked, approved and signed the return, we shall submit it to the Revenue.

We will deal with any correspondence received from the Revenue or from you as necessary.

We will advise you concerning recommended payments on account and final payments of your tax liability and the due dates for those payments.

## **Your responsibilities: provision of information by you**

Under the self-assessment regime there are a number of key dates by which returns and payments must be made. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.

You are legally responsible for making correct returns and for payment of tax on time.

To enable us to carry out work you agree:

(i) to make a full disclosure to us of all sources of income, charges, allowances and capital transactions and to provide full information as 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 of those documents;

(ii) to respond quickly and fully to our requests for information and to other communications from us;

(iii) to provide us with information in sufficient time for your tax return to be completed and submitted by 31 January following the end of the tax year. In order to meet this date you agree to provide us with relevant information by 30 November;

(iv) to forward to us, on receipt, copies of all Revenue statements of accounts (PAYE coding notices), notices of assessment, letters and other communications received from the Revenue to enable us to deal with them as may be necessary within the statutory time limits.

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.

If the Revenue raise enquiries relating to your personal tax return, we will discuss the position with you and agree with you the basis on which we will deal with such enquiries on your behalf.

We will prepare your tax return in future years under the same conditions as above.

## **General tax advice**

We will be happy to help you generally with any matters relating to your taxation affairs. Please advise us in good time of any proposed transactions. Tax legislation changes frequently and we would recommend that you ask us to review any advice already given if a transaction is delayed, or is to be repeated, or if an apparently similar transaction is to be undertaken.

## **File destruction**

Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we think may be of continuing significance.

### **Help us to give you the best service**

We aim to provide the best possible service to our clients. If you would like to discuss how our service could be improved please let us know by telephoning Mr VF Mather.

We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. We will do everything reasonable to put matters right. Prompt communication enables us to take prompt action for your benefit.

### **Fees**

Our fees are computed on the basis of time spent on your affairs and the responsibility involved by the partners and staff of this firm. Unless otherwise agreed, our fees will be charged separately for each main class of work mentioned above and will be billed at appropriate intervals during the course of the year.

Standard fees are due prior to completion of the work. Other fees unless specifically agreed, payment of our invoices is due within 30 days from the date of the invoice.

### **Agreement of terms**

Once agreed, this letter will remain effective from the date of signature until it is replaced or terminated. Either party may vary or terminate our authority to act on your behalf at any time without penalty. Notice of termination must be given in writing.

Would you please confirm your agreement to the terms set out in this letter by signing and returning this letter. If anything is unclear to you or you require any further information please let me know.

Yours faithfully

V.F.MATHER & CO CHARTERED ACCOUNTANTS

I/We am/are in agreement with the terms and conditions set out above.

Signed

Dated