

TERMS OF ENGAGEMENT

1 Introduction

This letter sets out the basis on which we are to act for You in relation to your Claim for a taxRefund from HMRC.

1.1 Who We Are Acting For

We are acting for you.

1.2 Period Of Engagement

This engagement will start with immediate effect.

2 DEFINITIONS

- 2.1 **Agreement** means the contractual relationship between You and Us which You enter into by signing the Claim Form.
- 2.2 **Claim** means a Claim for a tax Refund that we submit to HMRC on your behalf.
- 2.3 **Claim Form** means Our bespoke tax Refund form which includes Your Claim and a Deed of Assignment, and provides us with Tax Agent Authority.
- 2.4 **Claim Period** means the tax years You have requested We submit a Claim to HMRC in respect of.
- 2.5 **Cooling-Off Period** means 14 days after the date that We receive Your signed Claim Form during which You can cancel this Agreement free of charge.
- 2.6 **Deed of Assignment** means a form that transfers to Us the right to receive all Refunds from HMRC on Your behalf for the Claim Period.
- 2.7 **Fee** means the amount You will have to pay to Us for the Services, as detailed in Clause 5 of these Terms and Conditions.
- 2.8 **HMRC** means Her Majesty's Revenue & Customs
- 2.9 **Refund** means money You may be owed by HMRC for overpaid tax.
- 2.10 **Services** means the work We undertake to prepare, submit and progress a Claim to HMRC, as broadly outlined in Clause 3 of this Agreement.
- 2.11 **Tax Agent** means a person or organisation whom You authorise to discuss your tax affairs with HMRC on an ongoing basis.
- 2.12 **Tax Agent Authority** means You authorising us as Your Tax Agent. You provide Tax Agent Authority by signing the Claim Form.
- 2.13 **You/Your** means the individual who has entered into an Agreement with Us, instructing Us to make a Claim on their behalf.
- 2.14 **We/Us** means Brooksdale Ltd a Private Limited Company (Company No. 12159438). We are registered as an Agent with HMRC and registered with HMRC Anti-Money Laundering Supervision service registration number [NUMBER].
- 2.15 Unless the context otherwise requires, words in the singular include the plural and in the plural include the singular.

SCOPE

3 Services

- 3.1 By signing the Claim Form You authorise Us to undertake the Services and make a Claim to HMRC on Your behalf. This includes where You provide Your signature to the Claim Form electronically.
- 3.2 When You sign the Claim Form You provide us with Tax Agent Authority, meaning we will:
 - (i) Act as your sole Tax Agent until the Tax Agent Authority is replaced or removed.
 - (ii) Receive and process your tax data and correspondence regarding your tax status from HMRC.
 - (iii) Correspond with HMRC on your behalf to resolve issues related to your Claim.
- 3.3 You may at any time terminate or request that we terminate the Tax Agent Authority. However, this may affect our ability to manage your Claim as we will no longer be able to communicate with HMRC to discuss your Claim and address any issues that may arise. Terminating our Tax Agent Authority will not prevent our Fees, as detailed in Clause 6, from falling due.
- 3.4 When You make a Claim with us, it is a general Claim for an overpayment of tax and not a Claim for a specific allowance or expense.
- 3.5 We will recover any tax You have overpaid in the Claim Period. Overpayments of tax can arise from many factors including, but not limited to:
 - (i) Not having the correct expenses in Your tax code (such as an allowance for uniform).
 - (ii) Being put on an incorrect tax code or any other coding errors.
 - (iii) Being taxed when Your income was below the tax-free personal allowance.
 - (iv) Being emergency taxed in a new job.
- 3.6 Our Fee will apply to any tax You have overpaid as a result of any of the reasons above, or for any other reason.
- 3.7 We will usually submit Your Claim to HMRC for processing within 10 working days of Your completed Claim Form being signed; however, we do not guarantee this. During busy periods, it may take longer than 10 days to submit Your Claim to HMRC.
- 3.8 Any timescales quoted for the completion and successful reclaiming of your Refund are estimated timescales. We will endeavor to complete each Claim as expeditiously as possible however, delays can occur. These are normally due to HMRC taking longer to process Claims due to processing backlogs.
- 3.9 The time scale to process your Claim can vary. For the most accurate estimate please use the 'Where's My Reply' tool on the HMRC website.
- 3.10 Where further information or clarification is required in relation to any aspect of Your Claim, we will always try to contact You however we reserve the right to not contact you, and instead:
 - (i) Cancel your Claim.
 - (ii) Put your Claim on hold indefinitely
 - (iii) Remove any parts of your Claim that are in question, before submitting it to HMRC.
- 3.11 We reserve the right to contact You about making any necessary adjustments to any of Your Claim Forms before or after we submit it to HMRC.
- 3.12 HMRC may request further information from You in order to process your Claim. Where possible, we will help You with this however the ultimate responsibility to provide HMRC with any requested information is Yours. We will not be responsible for any delays in Your Claim as a result of You not doing this.

4 Our Responsibilities

- 4.1 We will accurately process all the information You provide to us and take all actions necessary in connection with the provision of our Services as quickly as possible.
- 4.2 We maintain high standards of conduct in our dealings with government departments and others. We will decline to provide a Service if we believe that doing so may breach those standards. We will notify You as soon as we can if we decide not to provide a Service.
- 4.3 If You do not provide all the relevant information in our requested time frames when we agree to provide a Service, we cannot be held liable for the outcome of your Claim.
- 4.4 We will observe the standards for HMRC agents as set out in the Professional Rules and Practice Guidelines, first published in February 2016 and updated January 2018.

5. Your Responsibilities

- 5.1 You understand that You are responsible for providing and verifying accurate information that will allow us as your appointed Tax Agent to correctly assess your eligibility for any expenses or allowances that are the subject of a Claim.
- 5.2 You agree to co-operate with us so that we can provide the Services in accordance with our obligations.
- 5.3 You must grant any permissions, consents or otherwise that we need and must give us access to any and all relevant information and any other matters which we need to provide the Services.
- 5.4 You agree to provide the information that we ask for promptly and to make sure that this information is true, accurate, correct and complete to the best of your knowledge, including taking all the necessary steps to get this information from other sources if required.
- 5.5 You agree to inform us promptly of any relevant matters affecting your Claim, such as direct contact from HMRC requiring our attention.
- 5.6 You confirm You are not aware of any reason You cannot enter into the Agreement with Us.

6 REFUND AND FEES

- 6.1 You acknowledge that any estimation of your total Refund or average Refund figures provided on our website, given by email or phone, using any online calculators or documentation sent out to You is an estimated figure only.
- 6.2 By signing the Claim Form, which includes the Deed of Assignment, You agree for HMRC to pay any Refund due to You directly to Us and for Us to deduct our Fee prior to making payment to you.
- 6.3 Our standard Fee is 48% (inclusive of VAT where applicable) of any Refund we obtain for you. VAT is charged at the prevailing statutory rate.
- 6.4 A minimum Fee of £10 (inclusive of VAT where applicable) will apply to any successful Claim. Where the Refund from HMRC does not cover this, we will not ask You to pay any additional charges and the Claim will be closed. We reserve the right not to contact You in this instance.
- 6.5 Our Fees apply to all Refunds received from the HMRC for overpayment of tax.
- 6.6 If a Refund was already in the process of being issued to You prior to You Claiming with us and has subsequently been issued to us as a result of the Claim we have made on your behalf our Fee, as outlined in Clauses 6.2 and 6.3, will apply on the entire Refund.
- 6.7 If You can provide satisfactory evidence that a specific amount of money was in the process of being Refunded to You by HMRC prior to You Claiming with us, we will consider a partial Refund of our Fee but are under no obligation to do so.
- 6.8 Your Refund may be used by HMRC to reduce any outstanding tax debt that You owe to HMRC and You understand that Our Fee will be payable based on the total amount of calculated Refund even if HMRC does not pay the whole sum of the Refund to You.
- 6.9 For the avoidance of doubt where You have more than one successful Claim We may deduct from any Refund paid the Fee payable in respect of each of the Claims from the Refund received for any one of those Claims.
- 6.10 If HMRC incorrectly sends a Refund directly to You or a third party, we will
 - (i) contact HMRC and ask that the Refund is reissued to us in accordance with the Deed of Assignment; or
 - (ii) send You an invoice for our Fees.
- 6.11 If HMRC offers or pays the Refund to You directly, You agree to notify Us immediately (and within seven days at the latest) and to provide the details We need to calculate the Fee.
- 6.12 Where Our Fees remain unpaid We may take steps, including but not limited to legal action, to recover the unpaid Fees. We reserve the right to charge for costs incurred in recovering unpaid Fees
- 6.13 If You ask us to re-issue a cheque, we have sent to You, we will charge You a £19.99 Fee. Where the value of the cheque is under £19.99 You will not be required to pay us any more than the amount of the Refund. We will not charge You this Fee if we have made a mistake that requires your cheque to be re-issued.
- 6.14 Following the issue of a Refund cheque. If we do not hear from You after a further 12 months and your cheque remains un-cashed, we will close your file and You agree that we will dispose of your Refund as we see fit, including to a charity of our choice.

- 6.15 If HMRC determine that a Refund has been made incorrectly and ask for it to be paid back. We are under no obligation to Refund our Fee in this instance.

7 LIMITATION OF LIABILITY

- 7.1 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.
- 7.2 Our liability under these Terms and Conditions, and in breach of statutory duty, and in tort or misrepresentation or otherwise, shall be limited as set out in this clause. The total amount of our liability is limited to the total amount of Fees payable by You under the Agreement.
- 7.3 We will provide the professional services outlined in these Terms and Conditions with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising:
- (i) from the supply by You or others of incorrect, inaccurate, misleading or incomplete information;
 - (ii) from the failure by You or others to supply any appropriate information;
 - (iii) from Your failure to act on our advice or respond promptly to communications from us or the tax authorities;
 - (iv) where You have an outstanding debt with HMRC, or a debt is identified by HMRC during the course of their investigation of the Claim; and/or
 - (v) where HMRC has information that is different to that provided by you.
- 7.4 You agree that We are not liable for any penalties that HMRC may issue for late or inaccurate filings except to the extent that We have negligently caused the delay or inaccuracy.
- 7.5 We take no responsibility for informing You of any fines or penalties set by HMRC where we reasonably believe that HMRC has also contacted You directly.
- 7.6 Applicable Law - Our Agreement is governed by and construed in accordance with the laws of the UK & Wales. The UK Courts will have exclusive jurisdiction in relation to any Claim, dispute or difference concerning this engagement letter and any matter arising from it.
- 7.7 Contracts (Rights of Third Parties) A person who is not party to this agreement shall have no right under the Contracts to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to any related law.

8 CANCELLATION

- 8.1 You have a cooling-off period of 14-days from the date You signed your agreement, during which You may cancel your Claim at no charge.
- 8.2 You acknowledge by signing up to our service that your right to a 14-day cooling-off period is waived if your Claim has been approved by HMRC, and a Refund has been approved within this 14-day period.
- 8.3 Your Claim cannot be cancelled under any circumstance once it has been accepted by HMRC, and a Refund has been approved.
- 8.4 After the expiry of your 14-day cooling off period, You can still cancel at no charge, but your Claim cannot be cancelled under any circumstance once it has been accepted by HMRC and a Refund has been approved.
- 8.5 We may at Our sole discretion cancel this Agreement at any time, but We will act reasonably in taking such a decision. We will promptly notify You if We decide to Cancel this Agreement.

CANCELLATION FORM

Complete and return this form only if You wish to terminate the Agreement.

I hereby give notice that I wish cancel my Agreement with Brooksdale Ltd.

I acknowledge that Fees may still apply to Claims submitted to HMRC on my behalf before the cancellation of this Contract.

Your Name	
Your Address	
Your Date of Birth	
Date	
Signature	

Return to Brooksdale Ltd, Magnetic House, Waterfront Quay, Salford M50 3XW, or info@brooksdale.co.uk

