

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 tax rebate 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.

SCOPE

2 Our Service To You

- 2.1 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.
- 2.2 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.
- 2.3 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 tax refund claim(s).

3. Your Responsibilities: Provision of Information by You

- 3.1 You agree to co-operate with us so that we can provide the Services in accordance with our obligations.
- 3.2 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.
- 3.3 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.

TERMS

- 4 Professional Rules and Practice Guidelines. We will observe the standards for HMRC agents as set out in their Feb 2016 publication and updated Jan 2018.
- 4.1 When you make a claim with us, it is a general claim for an overpayment of tax and not a claim for a specific expense such as uniform.
- 4.2 We will recover any tax you have overpaid in the tax years stated on the claim form. Overpayments of tax can arise from many factors including, but not limited to:
 - Not having the correct expenses in your tax code (such as an allowance for uniform).
 - Being put on an incorrect tax code or any other coding errors.
 - Being taxed when your income was below the tax-free personal allowance.
 - Being emergency taxed in a new job.Our fee will apply to any tax you have overpaid as a result of any of the reasons above.
- 4.3 We will usually submit your claim to HMRC for processing within 10 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.
- 4.4 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:

- Cancel your claim.
 - Put your claim on hold indefinitely
 - Remove any parts of your claim that are in question, before submitting it to HMRC.
- 4.5 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.
- 4.6 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.
- 4.7 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.

FEES

- 5 We will receive refunds from HMRC on your behalf and deduct charges in accordance with our fee, prior to making payment to you.
- 5.1 Our standard fee is 48% (inclusive of VAT where applicable) of any refund we obtain for you.
- 5.2 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.
- 5.3 Our charges apply to all refunds received including, but not limited to those relating to employment expenses. Please refer to the following section below for more information on this.
- 5.4 If a refund of tax 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 5.1 and 5.2, will apply on the entire refund.
- 5.5 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.
- 5.6 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.
- 5.7 Following the issue of a refund cheque. If we do not hear from you after a further 9 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.

LIMITATION OF LIABILITY

- 6 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.
- 6.1 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 Contract.
- 6.2 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.
- 6.3 Applicable Law - This engagement letter 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.
- 6.4 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.

CANCELLATION

- 7 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.
- 7.1 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.
- 7.2 Your claim cannot be cancelled under any circumstance once it has been accepted by HMRC, and a refund has been approved.
- 7.3 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.