
HANDLEY ROBERTS

TAX CONSULTANCY – GENERAL

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and our standard terms and conditions.

1. We will provide ad-hoc tax advisory services as requested by you from time to time.
2. Our services may include telephone conversations, attendance at meetings and written advice as and when requested by you.
3. We will not be responsible for the provision of any tax compliance services, unless covered by a separate engagement letter or another schedule to this letter.
4. Where additional expertise is required we may need to seek this from or refer you to another specialist.

Changes in the law

5. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or your circumstances.
6. 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

Your responsibilities

7. You agree to provide full information necessary for us to advise in relation to your affairs. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents.
8. If you require tax advice in relation to a proposed transaction we recommend that you instruct us sufficiently in advance so that we have time to give properly considered advice prior to the transaction taking place.
9. You agree to authorise us to approach such third parties as may be appropriate for information that we consider necessary to provide the advice.
10. You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material or not please let us know so that we can assess the significance.
12. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 of our standard terms and conditions

13 February 2009