



SCHEDULE 7B

UNPROMPTED TAX DISCLOSURES

This schedule of services should be read in conjunction with the engagement letter and the terms of business.

1 RESPONSIBILITIES AND SCOPE FOR UNPROMPTED TAX DISCLOSURES

1.1 Voluntary disclosure to HMRC

1.1.1 We will provide taxation advice to you in respect of a voluntary disclosure to HMRC.

1.1.2 Where required, we will prepare a report on your behalf giving full disclosure of your UK taxation affairs and, once it is agreed by you, submit it to HMRC on your behalf. We may also use HMRC's online Digital Disclosure Service to:-

- (a) register you for an appropriate disclosure facility after you agree to that approach; and
- (b) submit information to HMRC relating to your disclosure, once it is agreed by you.

1.1.3 We will negotiate with HMRC on any issue relating to taxation, interest and penalties with the aim of settling your United Kingdom taxation affairs. The outcome of some income tax disclosures may be related to or impact on claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we explicitly agree to do so.

1.1.4 If at any time we consider that:-

- (a) you are not cooperating with us and answering our enquiries fully and frankly; or
- (b) you are unwilling to make full disclosure or you refuse to do so;

we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). In that event, any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.

1.1.5 As part of the disclosure, either we (on your behalf) or HMRC may propose alternative dispute resolution to resolve matters. In such cases, we will negotiate on your behalf as part of this process. However, if the mediation is not successful and the case continues, the terms set out in this engagement letter will continue to apply to all work carried out on your behalf following the mediation.

1.1.6 We will, if instructed by you on a case-by-case basis:-

- (a) make appeals to HMRC against assessments and/or determinations of taxation and/or penalties issued by HMRC during the course of our work. These appeals may include requests for the collection of the amount assessed/determined to be postponed pending full resolution of the enquiry/investigation. We cannot guarantee that HMRC will accept the appeal and/or postponement application;
- (b) request HMRC undertake an internal review of their decision(s) and make representations to the review officer;
- (c) make representations to HMRC on your behalf if HMRC indicates it intends to publish your details (e.g. as a deliberate defaulter); and
- (d) advise in relation to double tax relief if appropriate.

1.2 Excluded, ad hoc and advisory work

- 1.2.1 The scope of our services provided to you will be only as set out above and all other services which we may offer are excluded. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These services will be the subject to the terms of this engagement letter and terms of business unless we decide to issue a separate engagement letter. An additional fee may be charged for these services.

1.3 Your responsibilities

- 1.3.1 In addition to your responsibilities as set out in the terms of business, to enable us to carry out our work in relation to the voluntary disclosure you agree:-
 - (a) that all information and documentation to be given to HMRC in the course of the voluntary disclosure is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - (b) to provide information promptly to enable us to deal with the voluntary disclosure expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years; and
 - (c) to notify us immediately of any insurance cover you have for this voluntary disclosure including any queries raised by HMRC following its submission.

1.4 Limitation of liability

- 1.4.1 Our services as detailed above are subject to the limitations on our liability set out in the engagement letter. These are important provisions, which you should read and consider carefully.