



Engagement for the Preparation and/or review of the business VAT returns.

Responsibilities

You are responsible for making correct returns by the due date and for payment of VAT on time.

To enable us to carry out this work you agree:

- (a) That all returns are to be made on the basis of full disclosure to us of all sources of income and expenditure;
- (b) To provide us with the full information 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 or those documents);
- (c) That we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs;
- (d) To provide us with the information at least TWO weeks prior to the end of your VAT return filing date.
- (e) To keep us informed of any significant transactions or changes in circumstances;
- (f) We accept no responsibility for any default surcharge that may arise if the books and records are not available to us in time [(see point (d)], or after the return period ends or the books and records prove to be incomplete or unclear. In particular if they are not written up to the end of the period, thereby delaying the preparation and submission of the VAT return or you fail to submit the return and any required payment to HM Customs and Excise on time after we have sent the return to you for signature.

We will prepare the return from the information and explanations provided by you, your VAT return and computations, together with all supporting schedules and, where necessary, amended returns. We will not audit or otherwise check the underlying records.

We will send you the VAT return for your approval and signature OR in cases of online filing, submit the return online to HMRC and notify you therein. YOU must ensure the Vat liability is paid on time by the due date, or ensure the correct Direct Debit instruction is in place where the return has been filed online (We will ensure the correct authority is passed to you for this purpose, although we will not be held responsible where the authority has not been forwarded in accordance with our instructions)

Agreement of Terms

You should ensure that you have read and understood the contents of this engagement letter and contact our office immediately in the event of query.

We also draw you to our Main Terms of Engagement and the contents therein

RWCo Limited