



PERSONAL TAX – INDIVIDUALS

SCHEDULE OF SERVICES

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

1. RESPONSIBILITY AND SCOPE FOR PERSONAL TAX SERVICES

1.1. Recurring compliance work

- 1.1.1. We will prepare your Jersey income tax returns together with any supplementary pages required from the information and explanations that you provide to us. After obtaining your approval and signature, we will submit your returns to Jersey Income Tax Office.
- 1.1.2. We will prepare your business accounts in accordance with generally accepted accounting practice from the books, accounting records and other information and explanations provided to us by you or by others on your behalf.
- 1.1.3. We will calculate your income tax, and tell you how much you should pay and when. We will advise on the interest and penalty implications if tax is paid late. We will also check the Tax office's calculation of your tax and initiate repayment claims if tax has been overpaid.
- 1.1.4. We will review ITIS rates provided to us and advise accordingly.

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 may be the subject of a separate engagement letter at our option. Where appropriate, we will agree with you a separate fee for any such work you instruct us to undertake. Examples of such work that you may wish to instruct us to undertake include:
 - a) advising on ad hoc transactions;
 - a) dealing with any enquiry opened into your tax returns;
 - b) preparing any amended returns which may be required and corresponding with the taxes office as necessary;
- 1.2.2. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

1.3. Changes in the law, in practice or in public policy



- 1.3.1. We will not accept responsibility if you Law 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, practice, public policy or in your circumstances.
- 1.3.2. We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

1.4. Your responsibilities

1.4.1. You are legally responsible for:

- a) ensuring that your assessment tax returns are correct and complete;
- b) filing any returns by the due date; and
- c) paying tax on time.

Failure to do any of the above may lead to penalties and/or interest.

1.4.2. Taxpayers who sign their returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are correct and complete before you approve and sign them.

1.4.3. To enable us to carry out our work, you agree:

- a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- b) to provide all 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) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your affairs; and
- d) to provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year; to do this, we need to receive all relevant information as soon as possible into the new year.

1.4.4. 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, please tell us so that we can assess its significance.

1.4.5. We enclose a Tax Authority Letter for you to sign and return to us for submission to the Tax Office. This authorises the Tax Office to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

1.4.6. You will forward to us statements of account, copies of notices of assessment, letters and other communications received from, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although the Tax office have the authority



to communicate with us when a tax authority letter has been signed and submitted, it is still essential that you let us have copies of any correspondence received.

1.5. You and your spouse

1.5.1. We will advise you and your spouse on the basis that you are a family unit. You both agree that, in all matters relating to your or your spouse's tax and financial affairs, we may deal directly with either of you and we may discuss with either of you the tax liabilities and/or financial affairs of the other. If you wish to make any change to these arrangements at any time, please let us know.