

Butler Taxation & Accountancy Services
Terms and Conditions – UK services

1. LEGAL RESPONSIBILITIES

- 1.1 In common with all accountancy and legal firms, I am required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 to:-
- a. maintain identification procedures for all clients;
 - b. maintain records of identification evidence;
 - c. maintain records of transactions; and
 - d. report to the relevant authorities, in accordance with legislation and regulations.

This legislation includes provisions that may require me to make a money laundering disclosure in relation to information I obtain as part of my work. It is not my practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the “tipping off” provisions in the legislation.

2. LIMITATION OF LIABILITY

- 2.1 I will perform each engagement with reasonable skill and care. The total aggregate liability to you, of whatever nature, whether in contract, tort or otherwise, of me for any losses whatsoever and howsoever caused arising from or in any way connected with the engagement shall not exceed five times the annual recurring fee for the work carried out. Any claim from you in respect of loss or damage suffered as a result of, arising from or in connection with the Services, whether in contract or tort or under statute or otherwise must be made within four years of the date on which the work giving rise to the claim was performed.
- 2.2 You agree to hold harmless and indemnify me against any misrepresentation (intentional or unintentional) supplied to me orally or in writing in connection with this agreement.

3. FEES

- 3.1 My fees are computed on the basis of time necessarily spent on your affairs and on the level of professional skill involved. My charge out rate is available on request. Unless otherwise agreed, my fees will be billed at appropriate intervals during the course of the year and will be due and payable within 7 days of presentation.
- 3.2 If it is necessary to carry out work outside the responsibilities outlined in my engagement letter, additional fees will be incurred. Accordingly I would like to point out that it is in your interests to ensure that your records are provided to me in the format agreed between ourselves. I will discuss these additional fees with you prior to commencing any further work.
- 3.3 You agree that you will be responsible for any fees which I incur arising from my reporting obligations set out in section 1 above.

4. RECORDS

- 4.1 During the course of my work I will collect information from you and others acting on your behalf and will return any original documents to you other than those documents required to be retained in respect of the taxation services. Whilst certain documents may legally belong to you, I intend to destroy correspondence and other papers that I store which are more than seven years old, other than documents which I consider to be of continuing significance. If you require retention of any document you must notify me of that fact in writing.

- 4.2 Any working papers, notes or schedules compiled by me in the course of compiling information for the services I provide to you will remain the sole property of myself and access thereto will only be made available at my sole discretion. It is my policy to retain these records for a period of seven years from the completion date of the relevant engagement.

5. **QUALITY OF SERVICE**

- 5.1 I aim to provide you with a fully satisfactory service and will seek to ensure that this is so. If, however, you are unhappy with this I would ask you to write to me. I will then acknowledge your letter in writing within 7 days, and I will aim to offer a resolution within 21 days. If, for any reason, I am unable to respond fully within 21 days, I will tell you why, and when I anticipate replying in full. I aim to resolve your complaint as quickly as possible and in any event within 8 weeks from the date of receipt.

I undertake to look into any complaint carefully and promptly and to do all I can to explain the position to you. If you are still not satisfied, you can refer your complaint to my professional body, the Institute of Chartered Accountants in England and Wales.

6. **APPLICABLE LAW**

- 6.1 This engagement letter shall be governed by, and construed in accordance with, Northern Irish law. The Courts of Northern Ireland shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.
- 6.2 Persons who are not party to this agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 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 that Act.
- 6.3 The advice I give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it. I will accept no responsibility to third parties for any aspect of my professional services or work that is made available to them.

7. **ELECTRONIC COMMUNICATION**

- 7.1 Internet communications are capable of data corruption and therefore I do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. I do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not agree to accept this risk, you should notify me in writing that e-mail is not an acceptable means of communication. It is the responsibility of the recipient to carry out a virus check on any attachments received.

8. **CONFIDENTIALITY AND GENERAL DATA PROTECTION REGULATIONS**

- 8.1 To enable us to discharge the services agreed in the engagement letter, comply with related legal and regulatory obligations and for other related purposes including updating and enhancing client records and analysis for management purposes, as a data controller, we may obtain, use, process and disclose personal data about you as described in our privacy notice. We confirm when processing data on your behalf that we will comply with the provisions of all relevant data protection legislation and regulation.

You are also an independent controller responsible for complying with data protection legislation and regulation in respect of the personal data you process and, accordingly where you disclose personal data to us you confirm that such disclosure is fair and lawful and otherwise does not contravene relevant requirements. Nothing within this engagement letter relieves you as a data controller of your own direct responsibilities and liabilities under data protection legislation and regulation.

Data protection legislation and regulation places obligations on you as a data controller where we act as a data processor to undertake the processing of personal data on your behalf, for instance where we operate a payroll service for you. We therefore confirm that we will at all times take appropriate measures to comply with relevant requirements when processing data on your behalf. In particular we confirm that we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as a data controller.

Our privacy notice below explains how we process personal data in respect of the various services that we provide.

8.2 Privacy Notice

This statement refers to the personal data you provide to us in the course of the engagement. We will process your personal data for the purpose of providing our services to you as agreed for the engagement, because this processing is necessary for us to fulfil our obligations under our contract with you. If you have given us consent, we may also use your contact information to market our services to you in the future. We will retain your personal data for seven years because we believe that we have a legal responsibility to retain it for this period arising from this engagement. Following this, we will destroy the data unless we have a separate obligation to retain the data for a further period. The data will not be shared with any third party, except where we have a legal or professional duty to do so, or where we engage a third party to store data on our behalf (i.e. a cloud computing provider). We will put in place and maintain adequate physical, procedural and electronic safeguards to maintain the integrity and confidentiality of the data stored by us and we will take reasonable steps to ensure that safeguards of an adequate standard are put in place by any third party engaged by us to store this data.

In accordance with GDPR, you have a right to access any personal data that we hold concerning you. You have a right to ask that your data to be rectified where it is inaccurate, incomplete or not up to date. In certain circumstances you have the right to erasure of your personal data, to restrict the processing of your data, to object to the processing of your data, and to portability of your data. In view of our legal responsibility to retain the data as part of this engagement, we cannot comply with most requests that the data should be erased or transferred before the end of our retention period, or that we should cease processing the data in accordance with the terms of our engagement.

Complaints (UK)

We seek to resolve directly all complaints about how we handle personal information. Please send your data protection queries to us at dbutler@butlertaxandaccounts.com. You also have the right to lodge a complaint with the Information Commissioner's Office, whose contact details are as follows:

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF

Telephone 0303 123 1113 (local rate) or 01625 545 745

Website <https://ico.org.uk/concerns>

- 8.3** I shall comply with the confidentiality standards and requirements of the Institute of Chartered Accountants in England and Wales and of any other authority with whose requirements I am bound to comply, as well as any obligations imposed on me by Irish law. I shall be entitled to disclose information to my legal advisers or professional indemnity insurers, or where necessary, to comply with any legal, Governmental or professional regulatory requirement.
- 8.4** All communications with you shall be supplied by me on the basis that it is for your benefit and information only, save as may be required by law or by a competent regulatory authority (in which case you shall inform me in advance), it shall not be copied, referred to or disclosed, in whole (save for your own internal purposes) or in part, without my prior written consent.
- 8.5** The services shall be delivered on the basis that you shall not quote my name in any form or medium without my prior written consent. You may disclose in whole any product of the Services to your legal and other professional advisers for the purposes of your seeking advice in relation to the Services, provided that when doing so you inform that:
- a. disclosure by them (save for their own internal purposes) is not permitted without my prior written consent, and
 - b. to the fullest extent permitted by law I accept no responsibility or liability to them in connection with the Services.

9. EXTERNAL REVIEW

- 9.1** As part of my ongoing commitment to providing a quality service, my files are periodically subject to an independent quality review. My reviewers are highly experienced and professional people and are bound by the same requirements of confidentiality as myself.

10. THE PROVISION OF SERVICES REGULATIONS 2009 AND PROFESSIONAL RULES AND PRACTICE GUIDELINES

- 10.1** I will observe and act in accordance with the bye-laws, regulations and Code of Ethics of the Institute of Chartered Accountants in England and Wales and accept instructions to act for you on this basis. In particular you give me the authority to correct errors made by HMRC where I become aware of them. I will not be liable for any loss, damage or cost arising from my compliance with statutory or regulatory obligations.
- 10.2** My professional indemnity insurer is Chaucer Insurance Company DAC, 38 & 39 Baggot Street Lower, Dublin 2 and is administered by ARB Underwriting Limited, Suite 1, The Cubes Office, BSQ, Sandyford, Dublin 18 D18 RF44. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States or Canada.

11. CONFLICTS OF INTEREST

- 11.1** I reserve the right during my engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to my confidentiality clause. I confirm that I will notify you immediately should I become aware of any conflict of interest involving me and affecting you.
- 11.2** If a conflict of interest should arise, either between two or more of my clients, or in the provision of multiple services to a single client, I will take such steps as are necessary to deal with the conflict. In resolving the conflict, I would be guided by my Code of Ethics which can be viewed at my offices.