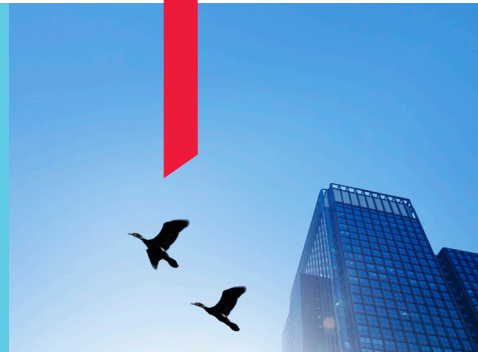


TAXLINE AND VATLINE



We charge a discounted rate for telephone advice given in response to calls to our Taxline and VATline enquiry numbers. The current rate is £60 plus VAT per 12 minute unit or part thereof. These rates are extended to emails to the Taxline and VATline enquiry email addresses.

The advice given through Taxline and VATline will relate to the specific enquiry. Given the time restrictions it is impossible to cover every planning opportunity and all the variants of a transaction in a short call or email. To avoid any misunderstandings telephone advice can be confirmed in writing. If this is requested during the Taxline/VATline call this will be charged at our Taxline/VATline rates. Additional advice required in follow up to the Taxline and VATline call will be charged at our standard hourly rates.

NON TAXLINE/VATLINE ADVICE

All non-Taxline/VATline work is chargeable at our standard hourly rates and is based on time spent on a particular assignment.

For a specific assignment we prefer to agree a fee in advance of commencing the work. This fee is subject to you providing us with all the information we require to complete the assignment in a timely manner. Where the relevant information is not received we may seek to charge additional time for the extra work arising. Where further instructions or additional questions arise from the original advice we will provide a quote for the additional work required. Ongoing work or non-fixed fee work will be charged at our standard hourly rates. The current standard hourly rates are available on request.

CLIENT IDENTIFICATION

You confirm that you comply with your obligations with respect to Client Due Diligence and consent to us placing reliance on your procedures and will provide evidence of identity when requested. Where we provide advice in respect of your clients, and the fees for a specific assignment are greater than £5,000, you agree to identify that client to us and provide us with evidence of such identification. Otherwise, we shall rely solely on you having met your legal obligation to identify your clients.

LIMITATION OF LIABILITY

Our total aggregate liability for all claims arising under this engagement in any 12 month period, whether in contract, tort or otherwise shall not exceed £500,000. Any liability recoverable from us shall be limited to be in proportion to our contribution to the overall fault as agreed with otherwise jointly and several third parties.

AGREEMENT OF TERMS

Once agreed this document, together with the Terms of Business forms the contract between us. Our Terms of Business can vary from time to time, we refer you to clause 1.3 thereof. Clause 6.3 of the Terms of Business will not apply to oral advice given through Taxline and VATline.

PLEASE COMPLETE AND RETURN TO:

Tax Support for Professionals,
BDO LLP, 55 Baker Street, London
W1U 7EU.

Name of firm

Signed by or on behalf of the subscriber firm

Print name

Position

Phone

Email

Date

Are you a regulated firm?

Yes

No

Signed on behalf of BDO LLP

Print name

Position

Date

www.bdo.co.uk/tsp

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