

## MY VIP TAX TEAM TERMS AND CONDITIONS

### My VIP Tax Team - Overview

You will have various consultants assigned to you during the course of the Initial Contract Period and any Renewal Period. Depending on the specification of each consultancy engagement this may be a different consultant and will depend on the skills required and availability. Our VIP Tax Team main switchboard number is 0844 892 0251 and email address is [VIP@croneri.co.uk](mailto:VIP@croneri.co.uk).

### Scope of services

#### Calls and Emails

You will be entitled to an unlimited number of calls and email advice per year, subject to our Fair Usage Policy (see clause 15). You have also purchased a number of days of consultancy as specified in the Agreement which will be utilised as you require and where calls or emails extend beyond the scope of the telephone and e-mail advice services. For the avoidance of doubt, each call or e-mail to the My VIP Tax Team will entitle you to no more than 30 minutes of the consultants' time, including research time. Time incurred in excess of this may be withdrawn from your banked consultancy hours, follow up e-mails or telephone calls relating to the same subject matter will be treated as a single piece of advice.

For the avoidance of doubt, we do not offer investment or pension advice or make recommendations regarding investments or pensions.

#### Written advice

Once we agree on an assignment, we will set out the parameters and scope of the advice to be given, and we will provide a quote for that assignment, confirming the number of banked consultancy days/hours (in accordance with the Agreement) we estimate the work will take us. The work will only then be undertaken at your request.

#### Fees and additional charges

Our fees will be charged and collected by Direct Debit on a monthly invoice basis in line with the Agreement. Should additional consultancy days be required these can be added to your subscription.

## TERMS AND CONDITIONS OF BUSINESS

Croner-i Limited, a company registered in England and Wales with company registration number 10878116, having its registered office at Victoria Place Manchester M4 4FB ("the Supplier") is the provider of advice and consultancy services that the Supplier, in its sole discretion, chooses to provide from time to time ("the Services").

The customer (as more fully identified on any documentation including the Agreement and/or the invoice) ("the Customer") wishes to purchase the Services that the Supplier is willing to supply strictly subject to the Terms and Conditions set forth below.

### 1. Applicable Law

Construed in accordance with English law. Each party agrees that the courts of England and Wales

will have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Agreement and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have exclusive jurisdiction.

### 2. Client Identification

We are supervised by HMRC for the purposes of Anti-Money Laundering Regulations, meeting their definition of an accountancy service provider as tax advisers and consultants. Part of our requirement under these regulations is to carry out due diligence to verify the identity of our clients.

Where you are also supervised by HMRC or another suitable professional body for Anti-Money Laundering Regulations we may seek to place some reliance on your controls and procedures as part of our due diligence.

Save in exceptional circumstances we cannot start work until the requirements of our due diligence processes have been met and this necessitates us to request and retain such information as we require. This may include searches of appropriate databases and the utilisation of secure remote electronic ID verification software.

### 3. Complaints

We are committed to providing you with a high-quality service that is both efficient and effective. However, should there be any cause for complaint in relation to any aspect of the Services, then please contact our Operations Manager at [vip@croneri.co.uk](mailto:vip@croneri.co.uk) or by post to Croner House, Wheatfield Way, Hinckley, Leicestershire, LE10 1YG.

We agree to look into any complaint carefully and promptly and do everything reasonable to try and resolve it.

### 4. Subscription Services

The subscription period (The Initial Contract Term) begins on the Date shown in the Agreement (The Commencement Date) and shall last for the period shown in the Agreement with no provision for early termination. The contract shall continue automatically after the Initial Contract Term for the same period (the Renewal Period) unless terminated by the Customer giving a minimum of three months' written notice to expire at the end of the Initial Period or any subsequent Renewal Period. Any unused consultancy hours will not carry forward to the Renewal Period.

The Supplier shall have the right to terminate the Agreement, at any time, by providing the Customer with 30 (thirty) days prior written notice of its intention to do so.

### 5. Payment

The price payable shall be the total price specified in the Agreement as at the Commencement Date, less any discounts agreed in advance by the Supplier. All amounts stated are exclusive of VAT (Value Added Tax) at the rate in force at the date any payment is required from the Customer. The Supplier shall be

entitled, at the end of the Initial Contract Term and any subsequent Renewal Period, to increase the fees under the Agreement by up to 7% for the following contract period.

The Customer shall pay the subscription price identified on any invoice within 30 (thirty) days of the invoice date. Where payment is not made within 30 (thirty) days and provided that the invoice (or part thereof) is not subject of a genuine dispute between the Parties, the Supplier shall be entitled to charge interest accruing daily on the outstanding amount at the rate of 4% per annum above the National Bank of England base rate, from the due date until the outstanding amount is paid in full. The Supplier reserves the right not to provide the Services until payment in full is received.

The Customer shall pay all amounts due under the Agreement in full without any deduction or withholding except as required by law, and the Customer shall not be entitled to assert any credit, set-off or counterclaim against the Supplier in order to justify withholding payment of any such amount in whole or in part. The Supplier may, without limiting its other rights or remedies, set off any amount owing to it by the Customer against any amount payable by the Supplier to the Customer.

The Supplier may accept payment made in instalments from the Customer, provided that such payment mechanism has been agreed between the Parties in writing in advance of the Commencement Date. For the avoidance of doubt, such acceptance by the Supplier shall remain in its sole discretion and shall not be binding on the Supplier for any subsequent anniversary of the Commencement Date with the exception of the period for which the acceptance relates to. The Parties agree that this clause is not intended to change the nature of the subscription term offered by the Supplier such that it is interpreted or construed to become a monthly or quarterly subscription by reference to the instalment period and notwithstanding any termination prior to the anniversary of the Commencement Date, the Customer shall remain liable to settle any outstanding subscription price to the end of that subscription period ending on the relevant anniversary of the Commencement Date.

## **6. Confidentiality**

Communication between us is confidential. We shall take all reasonable steps to keep confidential your information except where we are required to disclose it by law, by regulatory bodies, by our insurers, or as part of an external peer review. Unless we are authorised by you to disclose information on your behalf, this undertaking will apply during and after this engagement. Our privacy policy can be found at [Privacy Policy](#).

We reserve the right, for the purpose of promotional activity, training or for similar business purpose, to mention that you are a client. As stated above, we will not disclose any confidential information.

Where we believe there to be a conflict of interest between two Customers, we reserve the right to cease to act for either Customer; this will usually mean that we will only continue to act for the first Customer to engage with us.

## **7. Data Protection**

We confirm that we will comply with the provisions of the Data Protection Act 2018 and the General Data Protection Regulation (GDPR) when processing personal data about you, your directors and employees in each case. In order to carry out the Services and for related purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns, legal and regulatory compliance and crime prevention, we may obtain, process, use and disclose personal data about you. Please refer to our [Privacy Policy](#) for further information in how we process Personal Data.

## **8. Implementation**

We will only assist with implementation of our written advice if we are specifically instructed to do so and we are in agreement. Any such assistance will be separately charged for.

## **9. Interpretation**

If any provision of these standard terms and conditions is held to be void, then that provision will be deemed not to form part of the Agreement, and the remainder of the Agreement shall be interpreted as if such provision had never been inserted.

## **10. Intellectual property rights**

We will retain all copyright in any document prepared by us during the course of carrying out the Services, save where the law specifically provides otherwise.

## **11. Internal Disputes Within a Client**

Unless otherwise agreed by all parties we will continue to supply information to your registered office or normal place of business for the attention of the directors or proprietors. If conflicting advice, information or instructions are received from different directors/principals in the business we will refer the matter back to the board of directors/the partnership/the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

## **12. Lien**

Insofar as we are permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to the Agreement and the provision of the Services thereunder, until all outstanding fees and disbursements due under the Agreement are paid in full.

## **13. Limitation of Liability**

We will provide the Services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence, fraud or wilful default.

### Exclusion of liability for loss caused by others

We will not be liable if such losses, penalties, surcharges, interest or additional tax liabilities are caused by the acts or omissions of any other person not employed or retained by us, or due to the provision to us of incomplete, misleading or false information, or if they are caused by a failure to act on our advice, or a failure to provide us with information that we deem to have been of relevance.

#### Exclusion of liability in relation to circumstances beyond our control

We will not be liable to you for any delay or failure to perform our obligations under the Agreement, if the delay or failure is caused by circumstances outside our reasonable control.

#### Exclusion of liability relating to the discovery of fraud etc.

We will not be responsible or liable for any loss, damage or expense incurred or sustained by you, if information material to the Services is withheld or concealed from us or is misrepresented to us.

This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the Services that we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry beyond that which it would have been reasonable for us to have carried out in the circumstances.

We shall not, in any circumstances be liable for the following loss or damage:

- economic loss, which shall include loss of profits, business, revenue, goodwill or anticipated savings;
- special, indirect or consequential loss;
- loss arising from any claim made against you or penalty imposed on you or on any other person.

Our entire liability for actual loss, damages and expenses in respect of the Agreement shall not, in any event, exceed the amount of £100,000 for each and every claim/for all claims made during the Initial Contract Period together with any Renewal Periods.

#### Indemnity for unauthorised disclosure

You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you, or by any person for whom you are responsible, of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

#### **14. Limitation of Third-Party rights**

The advice and information we provide to you as part of the Services is for your sole use and not for any third-party to whom you may communicate it, unless we have expressly agreed that a specified third party may rely on our advice. We accept no responsibility to third parties, including any group company to whom the advice is not addressed, for information or material produced as part of our work for you which you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.

#### Reliance on advice

We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. However, bear in mind that advice is only valid on the date it is given.

#### **15. Fair Usage Policy**

You understand and acknowledge that our resources are not unlimited, and further agree that where in our reasonable opinion your usage of the Advice Line and/or E-mail Service is excessive, based upon volumes, duration, or type, we will notify you of our opinion. Where your usage continues, in our opinion, to be excessive following that notification, then we reserve the right to limit access to prioritise other clients, and to increase your subscription fees (to reflect that excessive usage) for continued access to the Advice Line and E-mail Service at any time during the Agreement.

#### **16. Retention of Papers**

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work, we may collect information from you and others relevant to your tax affairs. We will return any original documents to you.

Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships

- with trading or rental income: 5 years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year; Companies, LLPs and other corporate entities
- 6 years from the end of the accounting period;

Whilst certain documents may legally belong to you, we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than 7 years old. This includes your documents if they have not been reclaimed by you within the seven-year period. You must tell us if you require the return or retention of any specific documents for a longer period.