

Self-assessment Terms and Conditions

1. Expenses

You agree that you have retained a receipt or invoice as proof of any expenses that is being claimed.

If you do not hold a receipt or invoice then you must notify us and the expenses that are being claimed cannot be claimed for and/or offset as an expenses against any income earned within the given period.

2. Income

You agree that you have disclosed all your income and not concealed or provided misleading information. You must notify us if any income or chargeable gains have been eliminated from the information you have provided. Any misleading information and elimination of income may result in penalties being imposed by HMRC.

3. You consider that your business is exempt from an audit for the year end given. You have acknowledged, on the balance sheet (if applicable), your responsibilities for ensuring that your business keeps accounting records which comply with the international accountancy standards (IAS), and for preparing accounts which give a true and fair view of the state of affairs of your business and of its profit or loss for the financial year.

4. Where your Tax Return (or amended Tax Return) contains a claim for a repayment then your refund amount will be paid in to your nominee's bank account (Tax Shop Accountants), fees will be deducted and the remaining amount will be paid into your nominated bank account. If you receive any repayment due direct from HMRC by cheque or other method then you must forward your nominee's fee direct to them.

5. If you give false information or conceal any part of your income or chargeable gains you may be liable to financial penalties imposed by HMRC. It is recommended that you retain a copy of the Tax Return (or amended tax return information) transmitted to HMRC.

6. In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes where applicable from the accounting records of your business and on the basis of information and explanations you have given to us.

7. We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

8. You understand that once you approved this copy Tax Shop Accountants Ltd will be entitled to submit your return (or amended return) information using the Self-Assessment Online Service. You have read and agree to the given terms and conditions as stated above and agree for us to submit this information to HMRC on your behalf.

Please sign here: Agreed electronically

Date: NA

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