

1. INTRODUCTION

- 1.1. These product terms apply whenever we agree to provide you with any of the following tax compliance services:
 - 1.1.1. the annual preparation and submission of corporation tax returns;
 - 1.1.2. ancillary related services to the preparation and submission of corporation tax returns;
 - 1.1.3. the monthly/ quarterly preparation and submission of VAT returns;
 - 1.1.4. ancillary related services to the preparation and submission of VAT returns;
 - 1.1.5. the annual preparation and submission of partnership returns;
 - 1.1.6. ancillary related services to the preparation and submission of partnership returns;
 - 1.1.7. the monthly preparation and submission of CIS returns;
 - 1.1.8. ancillary related services to the preparation and submission of CIS returns;
 - 1.1.9. undertaking all correspondence with the relevant Tax Office;
 - 1.1.10. providing information to the tax advisor;
 - 1.1.11. coordinating and providing the required information for VAT compliance checks; and
 - 1.1.12. any ancillary services that may reasonably be required to give effect to the services above,
- 1.2. together, the **Tax Compliance Services**.
- 1.2. Definitions used and rules of interpretation set out in our General Terms available at www.mourant.com are treated as incorporated into these product terms.
- 1.3. The Engagement Terms for Tax Compliance Services are made up of:
 - 1.3.1. an engagement letter between you and us (the **EL**);
 - 1.3.2. these product terms;
 - 1.3.3. any applicable jurisdiction terms;
 - 1.3.4. our General Terms and any document referred to in it that is not already mentioned in this Clause 1.3; and
 - 1.3.5. any other document that expressly forms part of the Engagement Terms.
- 1.4. If there is any conflict or ambiguity between those various parts of the Engagement Terms, a term contained in a document higher in the list above has priority over a term contained in a document lower in that list.
- 1.5. We may change these product terms at any time. We will notify you of changes in line with Clause 34 (*Notices*) of our General Terms.

2. TAX COMPLIANCE SERVICES

- 2.1. This section applies in all cases where we provide you with Tax Compliance Services. In particular, it applies whether or not we also provide accounting services.
- 2.2. You will tell us about any new reporting deadline as soon as possible and in any event at least two calendar months before the date of that reporting deadline.
- 2.3. We are not tax advisers. The Tax Compliance Services do not amount to tax advice by us of any kind. You acknowledge that:

- 2.3.1. we are not under a duty to carry out checks to verify the completeness or accuracy of any information which you provide to us; and
- 2.3.2. our procedures in carrying out Tax Compliance Services are not likely to reveal fraud or misrepresentation or any other shortcoming or irregularity in your systems and controls. We will, however, notify you if any of those matters come to our attention while we carry out Tax Compliance Services.
- 2.4. We may provide you with tax reports or supporting schedules that are in draft or interim form. The final version of a document prepared by us will always prevail over any draft or interim version.
- 2.5. If we appoint another MourantGS Group member as our outsourced sub-contractor to carry out any part of the Tax Compliance Services, you will still receive the Tax Compliance Services from us and not our outsourced sub-contractor.
- 2.6. Unless otherwise agreed, we will not act as your agent or enter into any correspondence with any tax authority on your behalf as part of the Tax Compliance Services other than the submission of the relevant tax return.
- 2.7. You agree that any information we compile in carrying out Tax Compliance Services in addition to the tax report is for your internal use only. That includes use by your directors, shareholders and auditor (if any). You will not distribute any part of that information publicly or to any other person without our prior written consent. If you have told us in writing that a bank, financial institution or other third party requires any part of that information, you can take it that we consent to the distribution of that information to them unless we tell you otherwise.
- 2.8. You shall, when requested by us, provide such evidence as may be required to confirm your tax status.
- 2.9. You agree to provide copies (if required) of the following documents and supporting evidence to us so that we may deliver the Tax Compliance Services:
 - 2.9.1. minutes of your board and shareholder meetings;
 - 2.9.2. written resolutions passed by your directors and shareholders;
 - 2.9.3. agreements, contracts or other documents between you and third parties;
 - 2.9.4. bank statements and third party valuations or statements (if any);
 - 2.9.5. invoices and other supporting documentation evidencing your transactions;
 - 2.9.6. VAT returns and evidence of payments made;
 - 2.9.7. statutory registers including your register of members and register of charges (if any); and
 - 2.9.8. any other data, documents or supporting evidence which we decide (acting reasonably) are necessary for us to deliver the Tax Compliance Services,
- 2.10. together, the **Information**.
- 2.10. You will provide the Information to us on a timely basis when requested. You acknowledge that our timely receipt of the Information is critical to meeting your reporting deadlines. We are not responsible for reporting delays or any related extra costs or fees that you incur because of your failure to provide Information promptly to us.
- 2.11. Our provision of the Tax Compliance Services is reliant upon your provision of correct and complete figures and data within the Information. If any changes to the relevant tax return are necessary due to any part of the Information provided by you being incorrect or incomplete, we reserve the right to charge an

additional fee in line with Clause 12.4 of the General Terms if you want us to make those changes.

- 2.12. You agree to notify us if you believe your circumstances have changed or will change in a way that might affect the accuracy of any aspect of the Tax Compliance Services provided to you.
- 2.13. Your directors are responsible for keeping proper accounting records and preparing financial statements that meet the requirements of applicable laws and rules.
- 2.14. You are legally responsible for making correct returns for your tax liabilities and for paying taxes owed by you on time. You will ensure that you pay all taxes owed to any tax authority in time and for the full amount.

Date: 17 October 2023