

**CIPFA/Deloitte Tax Advisory Service
Subscription Form**

To: CIPFA Business Limited

No. 1 Croydon
12-16 Addiscombe Road
Croydon
CR0 0XT

Please enrol the following as a subscriber to the
CIPFA/Deloitte Tax Advisory Service:

Organisation:
Address:
.....
.....
.....
Postcode:
Tel No:
Email:

Names(s) of Designated User(s):

1.
Title:
Tel No:
Email:

2.
Title:
Tel No:
Email:

3.
Title:
Tel No:
Email:

On behalf of the Organisation specified in this form (the "Subscriber"), I have read the terms and conditions on the subsequent pages of this form and the Subscriber wishes to subscribe to the following service as identified in the relevant section (1a, 1b or 1c) of the **TAX ADVISORY SERVICE OVERVIEW**. (If subscribing to more than one service please use a separate subscription form for each subscription package.)

Multi-tax subscription package:
VAT-only subscription package:
PAYE-only subscription package:

**I enclose remittance/remittance details for
£ (including VAT)**

Signature:
.....
Name:
.....
Title:
.....
Date:
.....

VAT: All subscriptions are subject to VAT at the standard rate. The subscription form and remittance should be sent to CIPFA Business Limited who will collect them, and send you a VAT invoice, on behalf of Deloitte LLP.

CIPFA Business Limited is a wholly owned trading company of the Chartered Institute of Public Finance and Accountancy.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 2 New Street Square, London, EC4A 3BZ.

CIPFA/Deloitte Tax Advisory Service

Subscriber Terms and Conditions

1. CONTRACT

The tax advisory service selected by the Subscriber in the signed subscription form ("Service") will be provided by Deloitte LLP ("Deloitte") in conjunction with CIPFA Business Limited ("CIPFA") a wholly owned trading company of the Chartered Institute of Public Finance and Accountancy. This Contract is between the Subscriber, CIPFA and Deloitte. It sets out the terms and conditions on which the Service is to be provided to the Subscriber.

2. COMMENCEMENT AND TERM

The Service shall be available from the date upon which the completed and signed subscription form (including terms and conditions) and the subscription fee is received by CIPFA. The service period shall run for 12 months from such date unless otherwise agreed or terminated earlier. The Service is renewable annually for successive periods of 12 months each by mutual written agreement and subject to payment of the then current subscription fee.

3. OBLIGATIONS

A The Subscriber shall be solely responsible for managing all aspects of its business, for taking all decisions and operating all accounting, internal control and management information systems. This includes applying its independent business judgement to evaluate the Advice and deciding whether the Advice makes sense in the context of its business, and whether to rely on, implement or act on any Advice.

B The issue of any Advice in draft form or orally, is on the basis that it may not be relied on in that form. Accordingly, we will not be responsible if you or anyone else relies on any draft or oral Advice. You should only rely on the written confirmation of any oral Advice contained in the summary posted by Deloitte to your electronic portal. You must notify Deloitte within 10 business days of receipt of the summary if you consider it is deficient in any material respect, otherwise such summary shall be deemed to be an accurate and complete record of the subject matter of the summary.

C The Advice is solely for use by the Subscriber and must be used only for the Purpose and for no other purpose.

D The Advice will be based on the information provided to Deloitte (which it will rely on without verification), the circumstances existing at the time of preparation of the Advice and Deloitte's understanding of the relevant legislation, case law and practice as at the time of issue of the Advice. We have no responsibility either (i) to update any Advice for events or changes occurring after delivery of any Advice in their final form, or (ii) to monitor the continuing relevance or suitability of the Advice for the Purpose. We also have no responsibility to address any legal matters or questions of law other than the relevant tax law in relation to the Service

E Nothing in this Contract precludes us from complying with any professional or ethical rules of any relevant professional body of which Deloitte or any of its personnel is, at the time, a member.

4. LIABILITY

A Subject to the remainder of this paragraph 4, the total liability of Deloitte and CIPFA for any and all Losses arising from or in any way in connection with this Contract and the Service provided or to be provided under this Contract shall not exceed in aggregate the maximum sum of £1 million.

B We will not be liable to the Subscriber for any Losses unless and only to the extent that the Losses are finally determined to have resulted from the breach of contract or negligence of Deloitte or CIPFA.

C We will not be liable for any of the following Losses or other consequences of such events:

- (i) Losses arising out of use of, or reliance on, the Advice (a) for a purpose other than the Purpose or (b) by persons other than the Subscriber; or
- (ii) Losses arising as a result of the provision of false, misleading or incomplete Information, or the withholding or concealment or misrepresentation of Information, by any person other than Deloitte.

D We will not be liable for any Excluded Losses which may be suffered or incurred by any person, whether or not we knew, or ought to have known, that Excluded Losses would be likely to be suffered or incurred, including in connection with the performance, non-performance or delayed performance by us of any of our obligations under the Contract.

E Nothing in this Contract shall exclude, restrict (or prevent a claim being brought in respect of) any liability of a party for (i) death or personal injury caused by the negligence of that party; (ii) any fraudulent pre-contractual misrepresentations on which the other party can be shown to have relied; or (iii) any other liability which by the governing law of this Contract cannot be limited or excluded.

F Any claim or action under or in connection with the provision of the Service must be brought within 24 months of the date that the Subscriber first became aware, or ought reasonably to have become aware, of the facts that give rise to the claim or action.

G Deloitte warrants that the Service will be performed with reasonable skill and reasonable care. The express representations, warranties and obligations of Deloitte and CIPFA in this Contract are made expressly in place of and to the exclusion (to the fullest extent permitted by law) of all other representations, warranties, terms and conditions, express or implied, statutory or otherwise, relating to any thing supplied or to be supplied and services provided or to be provided by or on behalf of Deloitte or CIPFA under or in connection with this Contract including any implied terms of fitness for a particular purpose or satisfactory quality relating to the Service and the Advice or any part.

5. GENERAL

A For the purposes of this Contract (which comprises these Subscriber Terms and Conditions and the completed subscription form):

Advice means any information, comments, recommendations and other advice in any form provided by or on behalf of Deloitte pursuant to this Contract.

Excluded Losses means (i) Losses incurred as a result of third party claims; (ii) loss of profits or of contracts, loss of goodwill or business opportunity, loss of or corruption to data, loss of revenues, or wasted management or staff time, whether direct or indirect; or (iii) incidental, special, punitive, exemplary, indirect or consequential Losses.

Losses means any and all claims, demands, actions, losses, liabilities, damages, costs, charges or expenses (including professional advisers' costs and legal costs and disbursements) of whatever nature (whether in contract, tort including negligence, under statute or otherwise) howsoever caused and by whomsoever brought and including interest.

Purpose means the purpose for which the Advice is provided for use by the Subscriber as described in the Service Overview attached hereto or relevant Advice.

Subscriber means the public sector entity that has signed the Tax Advisory Services subscription form and paid the subscription fee due for the Service.

us or we means Deloitte and CIPFA.

B Each party shall comply with our respective obligations under the Data Protection Act 1998 ("DPA") to the extent a party stores, processes and transfers any personal data in connection with this Contract and the Service. In connection with this Contract we may need to collect, hold and use information (e.g. contact details) about personnel of the Subscriber ("Subscriber Data Subjects") as part of the client account opening and general administration process (e.g. in order to carry out anti-money laundering, conflict and financial checks). Information about a Subscriber Data Subject may be transferred to or accessible by other member firms of Deloitte Touche Tohmatsu Limited around the world for these specific purposes.

C Each party may communicate with the other and/or with third parties electronically in connection with the Service. It is acknowledged that electronic transmissions are inherently insecure, can be corrupted or intercepted, may not be delivered and may contain viruses. Each party accepts these risks and, to the extent permitted by law, no party is responsible to the other for any error or Loss arising from or in connection with the use of electronic communications.

D No person who is not a party to this Contract shall have any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any of its terms.

E If, at any time, you believe the service provided by Deloitte to you could be improved, or if you are dissatisfied with any aspect of the Service, a Subscriber can address enquiries to Andy Hodge, Managing Director Tax. Deloitte will investigate all complaints. You have a right to take up any complaint with the ICAEW.

F You may terminate this Contract at any time upon 30 days prior written notice to CIPFA but no part of the subscription fee shall be refundable if you terminate under this paragraph.

H Deloitte may terminate this Contract, in whole or in part, with immediate effect and without penalty upon written notice if changed or new laws, regulations or circumstances would render continuing performance of any part of the Service by Deloitte unlawful or in conflict with independence or professional rules.

6. GOVERNING LAW

This Contract is the entire agreement between the parties and supersedes any previous communication, understanding or agreement, oral or written, relating to its subject matter. The Contract and our relationship is governed by and interpreted in accordance with English law and shall be subject to the exclusive jurisdiction of the English courts.

CIPFA/Deloitte Tax Advisory Service

Subscriber Terms and Conditions

1. TAX ADVISORY SERVICE ("TAS") OVERVIEW

(a) Multi-Tax TAS Package

Subscriber's Designated Users will have access to and may avail themselves of certain services, collectively, the "Multi-Tax TAS package". The Multi-Tax TAS package consists of the following:

- (i) a helpline service covering issues relating to VAT, PAYE, Construction Industry Scheme, Stamp Duty Land Tax, Corporation Tax, Landfill Tax, Aggregates Levy, Climate Change Levy and Insurance Premium Tax;
- (ii) an annual meeting with Deloitte for up to 2 hours to discuss the Subscriber's current general tax position;
- (iii) a monthly VAT update webinar;
- (iv) a weekly VAT news update;
- (v) public sector focused publications, including thought leadership pieces, and budget alerts that we make available throughout the year;
- (vi) places at our annual conference, quarterly VAT clubs and other relevant forums and discussions groups;
- (vii) copies of the materials made available at the events outlined under point (vi) above; and
- (viii) a "one stop shop" electronic portal which will contain materials relating to points (i) to (vii) above.

(b) VAT-only TAS Package

The VAT-only TAS package includes all of the above elements of the Multi-Tax TAS package with the exception of 1(a)(i). In the case of the VAT-only TAS package, the helpline service covers issues relating only to VAT.

(c) PAYE-only TAS Package

The PAYE-only TAS package includes all of the above elements of the Multi-Tax TAS package with the exception of 1(a)(i), (iii) & (iv). In the case of the PAYE-only TAS package, the helpline service covers issues relating to PAYE and Construction Industry Scheme.

(d) Subscribers and Designated Users

Subscriber may nominate three of its employees to use each TAS package that it purchases ("Designated Users"). Subscriber may vary the Designated Users from time to time, although it will be the obligation of the Subscriber to notify CIPFA of any such changes which will be mutually agreed in writing.

The helpline may only be utilised by the Subscriber's Designated Users. Where attendance is required in person to a TAS event, the following will apply:

- spaces will be offered to Designated Users on a first come first served basis, albeit that we will use reasonable endeavours to make alternative events and/or further places available;
- if a Designated User is unavailable to attend, he/she may nominate in writing another Subscriber employee to attend in his/her place.

2. HELPLINE SERVICE SPECIFICATIONS

The TAS is provided on the following basis:

- Designated Users will have access to a telephone helpline staffed by Deloitte personnel allocated to each CIPFA region;
- Additionally, Designated Users will have access to a central helpline which will be available via telephone and email on any business day, between 8am and 6pm;
- a written summary of each call will be posted to the Subscriber's online portal.

The purpose of the helpline is to assist the Subscriber's Designated Users with general queries regarding every-day tax compliance and which therefore require minimal research by Deloitte's tax specialists.

Therefore, the following limitations apply to the TAS package:

Exclusions to the helpline include:

- o tax planning;
- o advice in respect of complex transactions or new service delivery models;
- o the review of detailed documentation such as legal agreements; or
- o providing content for correspondence with HMRC;

If a query takes longer than half an hour to resolve, we reserve the right to exclude it from the helpline service if we notify the Designated User of this while addressing the query;

Designated Users cannot divide complex queries of the type identified above, in order to fall within the helpline service.

For the avoidance of doubt the TAS package does not include and Deloitte is not responsible for:

updating advice previously provided through the helpline for changes in legislation and case law, unless you specifically ask us to do so as a new request;

completing, reviewing, filing or monitoring the Subscriber's tax returns or other filing obligations;

ensuring advice provided via the helpline is implemented correctly; or negotiations with HMRC which the Subscriber is undertaking on its own behalf.

3. FEES AND PAYMENT TERMS

The fee for the Multi-Tax TAS package is £3,000 plus VAT per annum, payable in advance of the Service commencing.

The fee for the VAT-only TAS package is £2,000 plus VAT per annum payable in advance of the Service commencing.

The fee for the PAYE-only TAS package is £2,000 plus VAT per annum payable in advance of the Service commencing.

Fees are payable to Deloitte and should be remitted to CIPFA (who is responsible for collecting the subscription fees on behalf of Deloitte) annually in advance, unless otherwise agreed. Subscription fees will be subject to annual review.

4. ADDITIONAL SERVICES

Deloitte may make certain additional services available to the Subscriber's Designated Users for additional charges. Such additional services may include the following:

- technical training modules covering basic awareness of different taxes, the taxation of other public and private sector bodies, as well as complex areas of taxation such as land and property;
- a quarterly tax webinar on strategic issues and opportunities;
- toolkits to assess performance in respect of different areas of tax compliance, supplemented by sector benchmarking analysis and opportunities to discuss process improvements; and
- quarterly legislation and case law updates.

The availability of such additional services will be at Deloitte's discretion and this Contract does not oblige it to provide any of these services. Such services may be subject to separate terms and conditions, as notified by Deloitte.