



INSTRUCTIONS FROM PROFESSIONAL FIRMS: ENGAGEMENT PROTOCOL

- 1.1 My practice operates in a different market to telephone help lines. That niche is covered by insurance - type offerings and non insurance clones and I do not wish to compete with these, nor can I. I am, however, always happy to give my "gut feel" on generic taxation matters without charge where these are in writing and particularly where they may be a precursor to receiving and accepting instructions but that is all it represents, a "gut feel" and not advice. It cannot be relied upon and it is not specific and is unlikely to absorb more than 15 minutes of time.
- 1.2 Professional advisers should be aware that where they wish to move beyond a generic "gut feel" either to obtain an answer to a technical query which requires an element of research or to discuss a specific client matter they should refer to these notes, my standard terms and conditions and the latest statement of my fee rates.
- 1.3 Verbally communicated instructions or information relating to matters must be supported by written, signed and dated instructions before work commences.
- 1.4 Written instructions are only effective where I have confirmed that they are accepted.
- 1.5 A firm is regarded as an instructing firm both where I am instructed directly by a firm and in circumstances where my letter of engagement is directly with a firms client and that client has been introduced by the firm.
- 1.6 My general terms and conditions apply to all instructing firms as do the following clauses which specifically apply to instructing firms.

Instructions

- 2.1 Where I am required to undertake research or advise on a specific matter then I must be formally instructed.
- 2.2 I may be formally instructed by way of:
 - Letter of Engagement for most matters and in house work.
 - Purchase Order for smaller technical queries, client consultations and specialist reports (emailed on request).
 - Consultancy Agreement where a firms technical work is outsourced to me on a regular basis (such an arrangement may include technical backup by telephone where required).

2.3 Money laundering protocol will have been complied with on client specific matters and my standard terms and conditions will apply.

The Nature of Instructions

- 3.1 I run a commercial consultancy and am instructed on comparable lines to tax counsel. I am therefore generally instructed by professionals on the basis of a formal written query or statement of circumstances together with a bundle of relevant documentation.
- 3.2 This presupposes that the instructing firm has taken the matter as far as they are able and can accurately report on where they have got to and where they would like me to take the matter for them. I will then generally quote for resolving matters. It is a tried and tested model which works extremely well for the type of work I attract and is well understood in the legal profession. Where a firm is unable to formally instruct me it may be the case that they need to revert to their own internal tax resource such as a tax manager, their own technical library or their preferred helpline in the first instance.
- 3.3 It is recognised that purely technical queries may not require extensive supporting material where the issue at point has been accurately identified.

Where Instructions are not Possible

There are two alternative methods of instructing me in appropriate circumstances.

- 4.1 Firstly, where professional firms are unable to instruct me on the above basis for whatever reason then they may wish to consider agreeing a consultancy arrangement for me to visit their premises, which can be on a regular basis (e.g. weekly, fortnightly, monthly) or for a short fixed period.
- 4.2 Secondly, where a professional firm has a client wishing to discuss a specific matter (eg inheritance tax planning for themselves or their business, extraction of profits from a company, etc) it may be that there is insufficient clarity, detail or information to instruct by way of assignment because matters are at an early stage. In these circumstances a practical way forward is often to arrange a consultation with the client to focus in on what is required with a view to making strategic decisions and providing an accurate estimate of the cost of implementation should the client wish to take matters forward. Such consultations are on a fixed fee basis agreed in advance.

Information Required in Support of Formal Instructions whether directly from a professional firm or indirectly from the firms client

Assignments in whole or in part and second opinions

- 5.1 A specific written instruction or query in sufficient detail to define the scope of the instruction.
- 5.2 A formal statement of detailed circumstances under consideration, collated information pack, spreadsheets, etc.
- 5.3 Full details of research already undertaken and sources (this cuts down my time on preparatory work).
- 5.4 Copies of all relevant documentation cross referenced to the statement of circumstances and information pack (this cuts down my time on preparatory work).
- 5.5 Where research is duplicated because of non-compliance with 5.3 or 5.4 and

5.5.1 where information is available but not submitted as part of the instructions by the instructing firm or

5.5.2 where relevant information has not been acquired by the instructing firm and provided to me or

5.5.3 where the instructing firm and its client do not effectively liaise with each other

the responsibility and any additional costs in this respect are those of the instructing firm.

5.6 It is the instructing firms responsibility to provide the information required to undertake the assignment and it is for the instructing firm and its client to liaise with each other in providing this firm with the necessary accurate and comprehensive information before work commences. This responsibility cannot be delegated under any circumstances.

5.6.1 If the instructing firm and its client are unable to liaise and deliver the necessary information the adviser should consider whether it is premature to instruct me.

5.6.2 Where instructions are given the instructing firm will be deemed to have fulfilled its obligations under 5.6 without exception and any omissions under 5.5 are strictly the responsibility of the instructing firm. I am not a gatherer of information for the clients of other firms. Instructing firms will be deemed to have provided accurate and comprehensive information at the time instructions are accepted and should therefore be assiduous in framing their instructions.

5.7 Where I am being asked to comment on historical decisions or on current decisions which have already effectively been or are about to be taken, my involvement will be restricted to advising on the tax implications of those decisions in all cases and without exclusion. The instructing firm remains fully responsible for its decisions and the outcome of those decisions.

6.1 Where any aspect of an assignment is passed to an instructing firm for information or input there is an obligation and responsibility to respond in a timely manner as reflected in Clause 10 of my general terms and conditions. Failure to respond within 10 days may result in the client of the instructing firm being approached for clarification.

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