

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business (copy can be found on our website www.simiawall.com). This schedule does not replace the existing schedule on payroll services but should be read in addition to them.

1. OUR RESPONSIBILITIES AND SCOPE IN APPLYING FOR THE GRANT UNDER THE CORONAVIRUS JOB RETENTION SCHEME

1.1. Access to the HMRC portal

1.1.1. We will access the HMRC portal designed to make claims for the coronavirus job retention scheme grant ('the grant') on your behalf as it becomes available.

1.1.2. You authorise us to do this on your behalf.

1.1.3. Where we do not have existing authority to act on your behalf in respect of PAYE services you will need to authorise us as an agent.. We will initiate this by requesting an authentication code from HMRC which will be sent to you and you will need to forward to us once received. We are unable to advise on how quickly HMRC will issue an authorisation code which may delay your application.

1.2. Applying for the grant

1.2.1. We will calculate the amount that can be claimed for each individual employee being furloughed on the basis of their regular wage/reference pay according to the most recent guidance available from HMRC at the time of the claim being entered into the HMRC portal. We will keep detailed records of how this calculation has been made.

1.2.2. We will enter the required information for each individual employee into the HMRC portal to make a claim for the grant.

1.2.3. We will ensure that the 'regular wage/reference pay' amount calculated for each employee is entered correctly into the HMRC portal based on the information provided to us by you in conjunction with any payroll records for the employees that we currently hold on our systems.

1.2.4. Our payroll software systems allow us to do so, we will identify the furloughed amounts of pay covered by the grant and any employer top up separately on each employee's individual payslip issued to them.

1.2.5. We will communicate with the signatory to the existing Letter of Engagement (copy available on our website) in relation to your claim, having agreed with you that we will represent you.

1.3. **Changes in the law, in practice or in public policy**

- 1.3.1. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in your circumstances.
- 1.3.2. We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

2. **YOUR RESPONSIBILITIES TO FACILITATE A CLAIM UNDER THE CORONAVIRUS JOB RETENTION SCHEME**

2.1.1. You will need to provide us with the following information and/or confirm the information we currently hold is up to date and accurate:

- your employer PAYE reference number
- the number of employees being furloughed
- National Insurance Numbers for the furloughed employees
- names of the furloughed employees
- payroll/employee number for the furloughed employees (optional)
- your Self-Assessment Unique Taxpayer Reference or Corporation Tax Unique Taxpayer Reference or Company Registration Number
- the claim period (start and end date)
- amount claimed (per the minimum length of furloughing of 3 consecutive weeks)
- the name on your bank account
- your bank account number and sort code
- your contact name
- your phone number

2.1.2. It is imperative that bank details supplied to us for entry into the HMRC portal are correct. You should check the accuracy of the details provided or provide a copy of suitable documentation that can be used to validate the bank details. We will not be responsible for funds not being received where bank details have been supplied incorrectly.

2.1.3. Grant funds will be issued directly by HMRC into your bank account. You are responsible for paying your furloughed employees at least the amount of the grant received.

2.1.4. You must inform us if the status of any furloughed employee changes, for example their furlough period is extended or if they return to work sooner and their furlough period comes to an end. If conditions of the scheme are breached grant funds received may need to be returned to HMRC. Please refer to government guidance for further information:

<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

- 2.1.5. You are responsible for ensuring that furloughed staff receive at least 80% of their regular wage/reference pay up to the monthly cap of £2,500. Deductions such as administration charges from this amount are not permitted.
- 2.1.6. Even though you are engaging us to help you make a grant claim for furloughed employees via the HMRC portal on your behalf, you are legally responsible for ensuring that the data in your grant claim submissions is correct and complete. You agree to check that submissions we have prepared for you are correct and complete before approving them.
- 2.1.7. You are no less responsible for errors in unapproved submissions, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the submission.
- 2.1.8. You will forward to us any communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits. Although HMRC has the authority to communicate with us it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of communications issued to you and, in most cases, will not do so.
- 2.1.9. If the information required (see 2.1.1) to complete the submission on the HMRC portal set out above is received later than the agreed with us, we will still endeavour to process the claim to meet the filing deadlines; but we will not be liable for any costs or other losses arising if the claim is late or the returns are filed late in these circumstances.
- 2.1.10. To enable us to carry out our work, you agree that all information to be delivered online is submitted on the basis of full disclosure

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