

TAX SERVICE AGREEMENT 2018/19

This Service Agreement is designed to regulate the relationship between the Tax Centre of Excellence (TCoE) and its customers in government departments, executive agencies and arm's length bodies. It is not a contract for services and is therefore not intended to be legally enforceable by TCoE or by any customers and the agreement should not be interpreted as removing or reducing existing and future legal obligations or responsibilities on each party. This agreement is for the provision of tax advice services as defined under the Service Overview. Any questions relating to the terms of this Service Agreement should be addressed to Martin Watson (Head of the Tax Centre of Excellence email: martin.watson@justice.gov.uk).

Service Overview

VAT - TCoE will provide advice on VAT on request by the customer. This will include VAT advice on strategic issues and department initiatives including promotion of greater consistency across Government.

Employment Related Benefits - TCoE will provide advice on benefits and benefits in kind on request by the customer.

Customs and Duty - TCoE will provide advice on Customs and Duty on request by the customer.

Corporation Tax (CT) - TCoE will provide advice on CT on request by the customer.

Tax Training - TCoE will share best practice on tax training and training materials.

TCoE will provide quality advice in a timely way. However, the speed with which advice can be given will depend on the complexity of the issue and the quality of advice given will depend on the background and context provided by the customer.

TCoE responsibilities

1. TCoE will normally provide tax services Monday to Friday during office hours.
2. Customers will have a single point of contact but should look to self-serve as far as possible through the information and guidance provided on the TCoE website www.taxcentreofexcellence.uk. If a named contact is out of the office then they will provide an alternative.
3. TCoE will acknowledge receipt of a customer service request to the TCoE mailbox or via telephone within 4 hours during normal hours of service.
4. All customer service requests will be given a unique reference number.
5. TCoE will agree with the customer when a service request is complete, and mark it as complete on internal systems.
6. For the purposes of this agreement the services shall be performed at TCoE address:
7. A brief customer satisfaction form will be issued to each customer upon completion of their service request. This measures the effectiveness of our performance by evaluating overall satisfaction, the standard of service delivery and timeliness. TCoE will also issue regular customer satisfaction surveys.
8. Any complaints about the service delivered by TCoE should initially be directed to the TCoE responsible customer Manager. If an informal resolution cannot be reached the complaint should be passed

on to Martin Watson (Head of the Tax Centre of Excellence email: martin.watson@justice.gov.uk).

9. TCoE may, from time to time, use advice given as a future repository for others – anonymised to protect confidentiality.
10. TCoE will retain a customer-focused log of all service request and responses for audit purposes.
11. Where the customer intends for TCoE outputs to be used directly by their ALBs, the TCoE will deal direct with the ALB and on such cases the ALB will be the customer – if the main department require their ALBs to go through them then the department will be the customer and retain responsibility for the information provided by TCoE and the use of the advice given.
12. TCoE will store securely any received information in a Controlled Access Folder on TCoE's systems.
14. The customer main department is responsible if acting on behalf of its ALB.
15. Any further requests or changes to TCoE outputs once a request is closed will be treated as a new request and will require the customer to submit a new service request.
16. The customer will not bring TCoE into disrepute.
17. The customer will not amend or alter TCoE outputs in any way without express permission from TCoE.
18. The information provided by the TCoE is provided in good faith. Liability remains with the Customer who will be solely responsible and accountable for any decisions taken

Customer responsibilities

13. The customer is responsible for ensuring that all information submitted to TCoE is as complete, accurate and factual as possible.
19. This agreement will be reviewed annually. Any changes needed in the interim may be agreed in writing and appended to this document for inclusion at the following review.
20. Reviews outside of the schedule can be called by representatives of either TCoE or the customer.

Signed by: _____

Name: _____

On behalf of: TCoE _____

Date: _____

Signed by: _____

Name: _____

On behalf of: _____

Date: _____