

# VAT services

## Standard Terms and Conditions for Services

### 1. Interpretation

1.1 In these terms and conditions (and unless expressly stated to the contrary in any Service Agreement) the following expressions shall have the meanings set out beside them:

<b>"Agreement"</b>	means a Service Agreement accepted by the Client and the Company; along with these Conditions;
<b>"Client"</b>	means the person who accepts an Agreement;
<b>"Company"</b>	means Liaison (trading name for Liaison VAT Consultancy Limited (registered number 2314163) and its successors and assigns;
<b>"Commencement Date"</b>	means the date on which the Services commenced as set out in the Services Agreement.
<b>"Conditions"</b>	means these Standard Terms and Conditions for Services and any special terms and conditions agreed in writing between the Client and the Company;
<b>"Corporation Tax"</b>	Corporation Taxes Act 1988;
<b>"Fee"</b>	means the Company's total fee for provision of the Services, as set out in the Service Agreement;
<b>"Final Report"</b>	means the report from the Company to the Client setting out the Company's opinion of the VAT position of the Client in relation to the Services;
<b>"Daily Rate"</b>	means the daily rate stated in the Service Agreement;
<b>"Fixed Fee"</b>	
<b>"Hourly Rate"</b>	means the hourly rate stated in the Service Agreement;
<b>"Membership Fee"</b>	means the membership fee stated in the Service Agreement;
<b>"PAYE"</b>	means the system under which an employer deducts income tax and employee's national insurance contributions from an employee's gross salary and pays the same to the Revenue;
<b>"Performance Fee"</b>	means the performance fee/contingency fee stated in the Service Agreement;
<b>"the Revenue"</b>	means HM Revenue & Customs; * Service Agreement means the document which the Conditions are attached accepted by authorised representatives of both the Company and the Client and setting out the services to be performed by the Company or any written request from the Client for services which is accepted by the Company in writing
<b>"Services"</b>	means the services to be performed by the Company for the Client as set out in the Service Agreement; and
<b>"VAT"</b>	1994 or any sums charged or reclaimed equivalent to Value Added Tax.

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