

Terms and Conditions

IMPORTANT: Before instructing us you should read the Proposal and these Terms and Conditions carefully to ensure that they contain everything you do want and nothing unacceptable to you. If you do not understand these documents or anything in them, it is strongly suggested that you ask for them to be explained to you before you instruct us to proceed. You might consider consulting a solicitor or the Citizens Advice Bureau.

1. Services

- i. We are Portal Tax Claims LLP a limited liability partnership incorporated and registered in England under number OC354317. Our registered office is at Portal House, Sunderland Quay, Rochester, Kent, ME2 4HN. Our principal place of business is confirmed at clause 18 below and our contact details for all matters are published at www.portaltaxclaims.com.
- ii. In accordance with the Proposal and these Terms of Contract, Portal Tax Claims LLP ("we") will provide the Services described in the Proposal, using reasonable skill, care and diligence for the Fees stated in the Proposal. The Client's instruction to proceed with the Services on the Properties listed in the Proposal constitutes acceptance of the Proposal and formation of the Contract upon these Terms of Contract. In the event of any conflict between these Terms of Contract and any other documents, the provisions of these Terms of Contract shall prevail.
- iii. Portal Tax Claims LLP are engaged solely to identify any potential pool of capital allowances within the property (s) specified, based upon the information provided by the Client.

2. Client Responsibilities

- i. Portal Tax Claims LLP have the exclusive right to undertake the claim for current and retrospective capital allowances for the Client for the period up to and including the [end of the tax year within which the] date on this agreement falls.
- ii. Performance of Services is subject to these Terms of Contract. In particular:
- iii. Timely provision of adequate and accurate information by the Client and those third parties over whom Portal Tax Claims LLP have no control. Any costs requested by third parties for producing relevant information is the sole responsibility of the client
- iv. Performance by the Client and those third parties over whom Portal Tax Claims LLP have no control, of all functions upon which the Services or any part thereof are dependent.
- v. Provision of access to such sites and locations, as and when may be necessary in order for Portal Tax Claims LLP to undertake the Services.
- vi. Once Portal Tax Claims LLP have sent their findings in the form of an approved report to the client it then becomes the responsibility of the client in terms of its submission or not to HMRC etc as described in clause 17. Our role is to seek to identify potential claims only; we recommend that you continue to take advice from your accountant, who will have information about all of your financial affairs.
- vii. If payment option 2 or 3 are chosen. Then the client shall ensure that HMRC are authorised and directed and remain directed to remit all sums payable in respect of the Claim to PTC (as security for the fee/ loan) and shall without limitation irrevocably authorise and instruct its accountants to give and as necessary renew such authority and directions fully accordance with the current forms and procedures required by HMRC from time to time and to assist with any enquiries in respect of the Claim. Upon PTC producing or procuring the report on the Claim, PTC shall raise a valid VAT invoice addressed to the client for the Agreed Fee.

3. Liability

The person signing this form has the authority to sign and legally bind the person and all persons named as the Client including (if any) the company, partnership, or other entity to this contract in all circumstances. You confirm that the information you give us, including ownership information, is correct and complete and you confirm that we may rely upon it.

4. Sub-contractors

Portal Tax Claims LLP reserves the right to employ agents and sub-contractors when providing the whole or any part or parts of the Services.

5. Variations of Service

Portal Tax Claims LLP will bring to the attention of the Client any additional services required of Portal Tax Claims LLP, which are considered to be outside the Services described in the Proposal. Unless and until agreed to the contrary, additional services will be charged at hourly rates stated in the Proposal or, at rates analogous thereto. If there are no hourly rates stated in the Proposal or if there are no rates upon which charges can be based, then rates which are fair and reasonable will be charged. With the exception of actions or failure to act having an impact on safety or compliance with legislation, additional services will only be undertaken with the Client's agreement, confirmed in writing. Where issues of safety or compliance with legislation are involved, Portal Tax Claims LLP will seek to notify the Client of necessary variations at the earliest opportunity but will not as a result of this clause or any such notification become responsible for such matters.

6. Confidentiality

Portal Tax Claims LLP will comply with current applicable UK legislation. We will also comply with any additional Client requirements for confidentiality and secrecy to the extent to which they are made known to and agreed with us in advance. Any costs reasonably incurred by Portal Tax Claims LLP (in complying with any such requirements which exceed the obligations imposed by current UK legislation) are to be reimbursed by the Client.

7. Copyright and other intellectual property

Copyright and all other intellectual property and goodwill in all documents and electronic representations prepared by Portal Tax Claims LLP in providing the Services is reserved to Portal Tax Claims LLP.

8. Payment

- i. Full breakdown, payment option and payment of fees see under "Fee section" in the Proposal.
- ii. All Fees and other sums payable by the Client are exclusive of any VAT that may be chargeable. The Client shall pay VAT in addition in respect of all taxable supplies made to it in connection with this Contract. Our VAT registration number is 989783327.
- iii. Any withholding notice indicating an intention to withhold our fee has to be received in writing (registered mail) within seven days of Portal Tax Claims LLP submitting their report to the Client; such notice will not allow the Client to avoid the obligation to pay on time, but we will take such notice into consideration.
- iv. Portal Tax Claims LLP is engaged to identify the pool of capital allowances and to create and submit a report to the client. Portal Tax Claims LLP's full fee becomes due and payable (see Fee section) on the Client receiving this report (not on the submission of the report to HMRC or the decision not to submit).
- v. In respect of every invoice, the final date for payment shall be the above payment due date.
- vi. If payment option 2 or 3 are chosen, then accordingly the total repayment of the fee would be deducted from the claim refund or paid separately by the client and any balance would then be paid to the client.
- vii. The client covenants to pay any balance fee in full whether or not the payment from HMRC is sufficient to pay the total fee. This payment date is deemed the date that PTC receives notification from HMRC and or a refund.
- viii. Portal Tax Claims LLP will be entitled to suspend performance and delivery of the Services if the Client fails to make full and proper payment in accordance with these provisions.
- ix. At all times the report remains the property of Portal Tax Claims LLP until full payment of all sums due to Portal Tax Claims LLP has been received.
- x. Without prejudice to any other right or remedy Portal Tax Claims LLP shall be entitled to interest upon late payment at the Bank of England base rate plus 8% per annum calculated on a daily basis from the payment due date until the date payment is made in full.

9. Complaints

Portal Tax Claims LLP treats all complaints seriously and prefers to deal with them at source and between the individuals concerned. If a complaint cannot be resolved at source, the Client should set out in writing the details of the complaint, and we will endeavour to find a prompt solution to the complaint.

10. Termination

- i. The Contract may be terminated by either party immediately upon written notice:
 - (a) in the event of a material or persistent breach of the Contract by the other party; or
 - (b) in the event that the other party is unable to pay its debts or has a receiver, administrator, administrative receiver or liquidator appointed or calls a meeting of its creditors, or ceases, for any other reason to carry on business, or in either party's reasonable opinion any of these events appears likely to occur.
- ii. In the event of termination, Portal Tax Claims LLP will be entitled to payment of Fees as follows:
 - (a) Such proportion of the sum or percentage as may be fair and reasonable according to the stage work had reached in the Portal Tax Claims LLP Process; (b) Time charges and additional service incurred up to the date of termination; and
 - (c) All other charges, disbursements and cost incurred up to the date of termination.
- iii. In the event of termination by the Client or by Portal Tax Claims LLP as a result of the Client's breach of Contract, including (without limitation) inability to pay debts, insolvency or cessation as described above, Portal Tax Claims LLP shall be entitled to payment of Fees as above plus loss of profit as reasonably calculated by Portal Tax Claims LLP.
- iv. A copy of the termination charges as above is available upon written request.

11. Disputes

The parties shall first seek to resolve any dispute arising under or in conjunction with this Contract through without-prejudice discussions and in accordance with the Practice Direction on Pre-Action Conduct. However, nothing in this clause shall prevent an application for interim relief if required.

12. Service of Notices or other documents

All notices or other documents required by this Contract shall be in writing and served upon the addresses notified by the parties or in the absence of such address, then the registered address, where applicable, or the last known principal business or residential address.

13. Rights of Third Parties

No person who is not a party to this contract shall have any rights under or in connection with it by virtue of the Contracts (Rights of Third Parties) Act 1999.

14. Governing Law

This Contract and any dispute or difference arising out of or in accordance with it or its subject matter or formation (including non-contractual disputes or claims) will be governed by and interpreted in accordance with the laws of England. Portal Tax Claims LLP and the Client irrevocably agree that the Courts of England have exclusive jurisdiction to settle any dispute or difference that arises out of or in accordance with it or its subject matter or formation (including non-commercial disputes or claims).

15. Marketing

Portal Tax Claims LLP reserves the right to use images and information gathered from site visits or from its reports, in marketing material as it sees fit.

16. Marketing and data protection

- i. We will use your personal data for the purpose of administration, statistical analysis, assessment and analysis, marketing, customer services, customer profiling, analysing your purchasing preferences and/or improving our services. We may disclose your information to our service providers and agents for these purposes. You have a right to request a copy of the personal data we hold about you, (for which we charge a small fee) and to correct any inaccuracies in your information.
- ii. You agree that (a) we may share your information with organisations that are Portal Tax Claims LLP's business partners and (b) they may contact you by phone, mail, SMS or email. By proceeding, you will be indicating your consent to receiving marketing messages from Portal Tax Claims LLP and our business partners unless you have indicated an objection to receiving such messages when requested to do so.

17. Exclusions and limitations of liability

- i. Our aggregate liability under or in connection with this Contract, whether arising in contract, tort, negligence, breach of statutory duty or otherwise shall not exceed a sum equivalent to either (a) the amount you have paid to us for the Service, or (b) the limit (as certified by our insurance brokers) of our Professional Indemnity insurance cover (if any) for the relevant risk, whichever is the higher.
- ii. We shall not be liable to you in contract, tort, negligence, breach of statutory duty or otherwise for any loss, damage, costs or expenses of any nature whatsoever incurred or suffered by you of an indirect or consequential nature nor for any economic loss or other loss of turnover, profits, business or goodwill, but nothing in this agreement excludes liability for fraud.
- iii. Without prejudice to the scope of the foregoing provisions, and by way of illustration only, we shall not be liable for the followings losses or liability you may suffer or face caused by your reliance or use of the Services (or by not relying on or not using our Services, or by your using or relying them in a reasonable way): your missing any deadline or you (or someone on your behalf) suffering loss by reason of inaccuracy or incompleteness of any information or data provided to you, you suffering a business loss or being unable to undertake any business activity, a third party making a claim against you or a government or regulatory authority imposing a fine, penalty or obligation on you.
- iv. In the event of any dispute from HM Revenue & Customs within six years after submission of our report as to which items identified in our report qualify for such allowance, Portal Tax Claims LLP will (subject to clause 5) use reasonable endeavours to assist with the agreement of such claims with HM Revenue & Customs.
- v. Portal Tax Claims LLP will bear no responsibility to or in connection with any enquiries by HMRC, or other interested party, incurred as a result of further interest in the Client's tax, or other, affairs by HMRC, or other interested parties.

18. Right to cancel

- i. The Consumer Protection (Distance Selling) Regulations 2000 permits consumers to cancel a contract after it has been entered into, subject to certain limitations and requirements.
- ii. You will only have the right to cancel this Contract within 7 working days where at the time you give us instructions you ask us to defer performing the Contract for this period. Otherwise, you hereby request and agree that, as soon as you instruct us to proceed with the Services in accordance with our Proposal, we will be starting to perform the Services.
- iii. If you have the right to cancel then you will need to send a notice in writing to us stating that you wish to cancel the contract between us and you and you will need to send us the notice of cancellation within 7 working days, with the 7-day period starting with the day after you receive our confirmation that there is a binding contract between you and us. You can send us the notice of cancellation by registered post to Portal Tax Claims LLP, Portal House, Sunderland Quay, Rochester, Kent, ME2 4HN marked for the attention of Cancellation of Portal Tax Claims.

Fees

- No fees in advance
- No additional survey fees
- No Report – No fee
- Choice of 3 fee structures to suit your cash flow
- If we fail to identify unclaimed capital allowances of at least £25,000, you owe us nothing and we let you keep our report free of charge so you could make a claim yourself.

Payment Procedure

We send a draft copy of the HMRC approved report to you and to your accountant and you have 7 days in which to highlight any relevant queries or discrepancies within the report. If no comments are made, or we do not hear back from you or your accountant, this becomes the final report and we will email you the invoice for the claim on day 8. In the unlikely event that our report is queried and the unresolved issue goes outside the 7 days Portal Tax Claims will not raise its invoice until agreement has been made on the final report. All of the different payment plans offered by Portal Tax Claims assume the report day 8 (or agreed amended report date) is deemed as day 1 for invoicing purposes.

All fees / costs etc are 100% Tax Deductable

Payment Option 1 (Fee payment: 100% Cash flow)

- 6% Fee + VAT of the unclaimed capital allowances identified
- Day 1 : 50% + VAT of the fee.
- Day 28 : the remaining 50% + VAT is due.

Payment Option 2 (Fee payment: 100% Finance)

- 6% Fee + VAT of the unclaimed capital allowances identified
- All finance costs and settlement of our fee to come out of the refund from HMRC
- Summary
 - o Zero cash flow impact
 - o 12 month unsecured loan
 - o All costs added to Loan
 - o £490 set up
 - o 1.5% per month interest
 - o No redemption charges
 - o Immediate settlement of loan upon refund from HMRC

Note: (i) For payment option 2 you have to be entitled to a tax refund in excess of our fee
(ii) HMRC pay the full refund to Portal Tax Claims who then distributes the proceeds accordingly.
(iii) Only available for PLCs, LTD, LLP and partnerships with 4+ partners
(iv) Directors guarantees required.

Payment Option 3 (Fee payment: 100% from Tax Refund)

- 10% Fee + VAT of the unclaimed capital allowances identified
- Zero Cash flow Impact as No refund / No Fee / No Setup Costs / No Guarantee's
- Immediate settlement of the fee + VAT upon refund from HMRC

Note: (i) For payment option 3 you have to be entitled to a tax refund in excess of our fee.
(ii) HMRC pay the full refund to Portal Tax Claims who then distributes the proceeds accordingly.

A simple 3 step guide to starting a claim

