

Tax advice service

PayStream Accounting Services Limited

Terms & conditions

Applicable from 6th April 2021 until further notice

1. The Service is available by advance subscription only to individuals (Subscribers) who are existing clients of one or more of PayStream's other services.
2. The general Terms and Conditions under which PayStream provides its other services apply also to this Service
3. The Service needs to be renewed annually.
4. If the Subscriber wishes to cancel the Service after having been sent at least one Top Tip or Newsletter (Tax Time) or having made at least one email tax advice enquiry no refund of the subscription can be made.
5. PayStream commits to provide monthly Top Tips by email to all subscribed individuals at the email address held on their system. It is the responsibility of the individual Subscriber to keep PayStream informed of any changes of email address. The date of issue of the document will be in line with the schedule notified to the Subscriber upon first joining the Service.
6. PayStream commits to provide quarterly newsletter (Tax Times) by email to all subscribed individuals at the email address held on their system. It is the responsibility of the individual Subscriber to keep PayStream informed of any changes of email address. The date of issue of the document will be in line with the schedule notified to the Subscriber upon first joining the Service.
7. PayStream commits to respond to emails sent by paid up Subscribers to the nominated Tax Advice email account within 7 working days. PayStream reserves the right to impose a fair usage restriction to this element of the service. Responses will be sent to the Subscriber's email address held on the PayStream system.
8. Responses to Subscribers Tax Advice email enquiries may be confined to considerations which the respondent is advised to take into account and may not be specific advice if PayStream considers it does not have all the necessary information on which to base that advice. If PayStream believe that more detailed investigation and research is required in the best interest of the Subscriber it may suggest that additional, scoped work is required. Such additional work would be covered by a formal tax advisory engagement and subject to additional charges if the Subscriber chooses to pursue that option.
9. Under the terms of this agreement PayStream are only able to provide advice on the following UK only taxes and issues:
 - Corporate and Business Tax
 - Trading income & losses
 - Receipts & deductions
 - Capital Allowances
 - Income from Property
 - Employment Tax
 - Employment income
 - Expenses & Benefits in Kind
 - PAYE
 - Termination payments

- Personal Tax
 - Tax allowances & reliefs
 - Tax on interest and dividends
 - Tax calculations
 - Unpaid and overpaid tax
 - Pension Tax charges & reliefs
 - Self Assessment
- National Insurance Contributions (NIC)
 - Class 1
 - Class 1a
 - Class 2
 - Class 3
 - Class 4
- Value Added Tax (VAT)
 - VAT Assessments
 - Cash accounting
 - Flat rate scheme
 - Input tax
 - Partial exemption
 - Place & time of supply
- Construction Industry Scheme (CIS)
 - The Scheme
 - Registration & verification
 - End of Year processes
- Capital Gains Tax
 - Charge to tax
 - Chattels and other assets
 - Shares & securities
 - Land and buildings
 - Principle Residence Exemption
 - Reliefs and exemptions
- Inheritance Tax
 - Charge to tax
 - Exemptions
 - Business Reliefs
- HMRC issues
 - Compliance checks
 - Investigations
 - Penalties

- UK Tax Residence
 - Statutory Residence Test
 - Domicile
 - Arriving/leaving the UK
 - Overseas income
 - Double Taxation

10. Advice will not be provided on any of the following:

- Stamp Duty or Stamp Duty Land Tax
- Excise Duty
- Gambling Duties
- Import & Export Duties
- Landfill Tax
- Oil & Gas Taxation
- Pension Tax (Pension scheme rules)
- Tax Credits
- Tobacco Duty
- Tax Avoidance
- Trusts

11. Any advice or guidance we provide as part of this Service will be based on our understanding and interpretation of the statute, case law and practice as at the time of its issue and will not take into account future changes which may occur after such advice is provided. For bespoke, tailored advice for individuals' particular circumstances please contact the PayStream Tax Advisory Team on 0161 929 6000.