

TERMS AND CONDITIONS

2024

tasserresidenzaonline.co.uk

owned by Simpartners Ltd trading as:

Tasse Residenza Online – Tax preparation, bookkeeping and Pay As You Earn services, Company directors & self-employed looking for tax representation, filing and business record keeping services, interim and financial statements preparation, HMRC & Companies House filing. Free tax consulting and optional environmental accounting included in all periodical tax return services.

These terms and conditions are for bookkeeping, accountancy and tax representation services made towards authorised Clients' operations in, from and towards the United Kingdom. These terms and conditions are deemed automatically accepted by the Client when the Client accepts an estimate from Tasse Residenza Online, receives an invoice from Tasse Residenza Online or signs an authorisation with one of Tasse Residenza Online's employed agents to be represented for tax to HMRC. Please, contact us if you wish to have the Group terms and conditions, which include Tasse Residenza Online Italia's terms and conditions valid for Clients based and working in Italian soil.

PRIVACY – NEW CLIENTS

Upon acceptance of estimates presented via mail, meeting or telephone, the Client will share some personal and business information, which will be secretly, safely and confidentially kept in Tasse Residenza Online personal data storage facility. The following information is usually what the Client shares with Tasse Residenza Online before any tax agent authorisation begins:

- Individual's full name, date of birth, NIN, HMRC personal tax online account User ID and Password, and three-year address history;
- Companies and self-employed's VAT Number, Company and Personal UTR, PAYE Account Office Reference Number, Employer PAYE Reference, Occupational and Personal Pension Scheme details, login and password for Companies House online services, Companies House held references and authentication code, info published in contracts for owned and rented capital items with contracted period or useful life longer than 1 month.

The data described above and any other shared personal and business data information will be stored under the rules and regulations set out by the latest United Kingdom Data Protection Act 2018.

PRIVACY STATEMENT – NEW AND EXISTING CLIENTS

Tasse Residenza Online does not record telephone calls. Any Client's report, business strategy and operation is kept confidential. Where Tasse Residenza Online uses third party softwares and facilities in order to process Clients' data, Tasse Residenza Online is the only owner of such data. The third party can only use it in connection with a service made by Tasse Residenza Online and only upon consent from Tasse Residenza Online and Tasse Residenza Online's Clients. Where information is taken, modified and used without Tasse Residenza Online's consent, a privacy breach report will be sent to the Client immediately. Legal fees might occur if Client wishes to chase the party guilty of the breach (the defendant).

PRIVACY – EXISTING CLIENTS AND THIRD PARTIES CONTROLLED BY THE CLIENT

Existing Clients are the individuals who authorised Tasse Residenza Online's employed agents to act on behalf of their tax affairs.

The general privacy rules of all existing clients are described in the Privacy Statement above, which is based on the latest Data Protection Laws in the United Kingdom. When Clients share owned, rented, waged or paid for third-party data to Tasse Residenza

Online's agents, this data is only used for purposes related to the authorisation between the sharer of such data and Tasse Residenza Online employed tax agents. Please, read service paragraph to find out why no individual can work on behalf of Tasse Residenza Online's Clients without being employed by Tasse Residenza Online.

DATABASE

Client's personal and business information and Client's controlled third party data (see paragraph above) and information will be kept and processed in paper and digital spreadsheet and tax calculation software in order to generate Client's paper and digital information such as income, financial and risk reports. Only upon signature by the Client, Tasse Residenza Online can disclose or file Client's personal and business data to third parties including local and international authorities. Email databases containing existing and archived Client's personal and business data, and reported information, is kept for six years and not used for training and marketing purposes. Please contact us if you wish to permanently delete any information we hold on you before we do it for you after the six year term period.

BUSINESS RECORDS

Tasse Residenza Online will only accept digital records sent via e-mails ending with domain tasserresidenzaonline.co.uk and paper records posted to Tasse Residenza Online registered office or shared face-to-face with Tasse Residenza Online employed tax agents. Hard copies are usually processed and given back to the Client after a service is performed. Where a business wishes to have its hard-copy business records returned earlier, it is responsibility of the Client to inform the tax agent to arrange delivery. As far as digital business records, these are stored in Tasse Residenza Online Information System until further notice which can be a request for cancellation of services made by either party or the end of the sixth year after the date when those records were shared.

SERVICE

AUTHORISATIONS, OUR EMPLOYEES' RIGHTS TO FILE AND FILING CLIENT INFORMATION

Where the name of the agent in the authorisation form is not Tasse Residenza Online or its owner Simparters Ltd, the authorisation is not valid or relevant for any services made by Tasse Residenza Online.

Tasse Residenza Online can start working on behalf of a business established in the United Kingdom only when a Client has signed an agent authorisation form that can also be sent via email for electronic signature where the Client cannot sign in person.

Authorisation can also take place without signature where Client shows online HMRC authorisation codes to relevant Tasse Residenza Online's agent. Tasse Residenza Online keep authorisation online code record indefinitely until it ceases to be valid.

RECEIVE AND VIEW INFORMATION ABOUT YOU AND YOUR BUSINESS

Tasse Residenza Online only works using domains ending in tasserresidenzaonline.co.uk or tasserresidenzaonline.it. Tasse Residenza Online only contracts through legally binding agreements signed by authorised officers of SIMPARTNERS LTD. Once a Client has authorised Tasse Residenza Online's agent via online authorisation code or via signed agent authorisation, authorised agent can start to view, file or request some fiscal and tax information on behalf of the Client. The Client can request at anytime a report showing the information that the nominated agent can view online on the Client's behalf. Client can obtain a report of any conversation Tasse Residenza Online's agents have had with HMRC on Client's behalf. No telephone call is undertaken by Tasse Residenza Online's agents without Client's prior written or verbal consent to Tasse Residenza Online's agent or Tasse Residenza Online's owner SIMPARTNERS LTD.

ONE OFF SERVICE

The Client is under no contract obligation with Tasse Residenza Online or Tasse Residenza Online employed agents. There is no contracted service. The sales invoices by Tasse Residenza Online describe all services agreed between Client and Client's Tasse Residenza Online's tax agent. The services paid for are for Bookkeeping and Accounting services performed by Tasse Residenza Online, as per Companies House published listed activity since 2016.

FREE TAX CONSULTING AND OTHER FREE OF CHARGE SERVICES

Where the Client delegates Tasse Residenza Online the completion of other tasks under no signed authorization to act on Client's behalf, Tasse Residenza Online may undertake such work for free assisting the Client under no insurance or responsibility for wrong doing. Free tax consulting is always included in any invoice and does not include professional and legal advice; any advice is free and cannot be used against the Company, the Group or its employees or constitute a basis for making a financial decision.

RENEWAL OF SERVICE FOR EXISTING CLIENTS

Notice of service renewal is sent to every Client who:

1. accepted a service estimate.
- and
2. Paid or partially paid an invoice which includes free-tax consulting.

Tasse Residenza Online will not invoice new services if a renewal is not confirmed. Check paragraph below "120-day period" for reference. The notice of renewal is sent via email to all Clients and via post to Clients with a verified business address only. A verified business address is compulsory for all Clients working using virtual offices or nominee directors and optional for all other Clients. A verified business address could sometimes be a home address. A Client's verified business address means an address that Tasse Residenza Online holds in connection with a held record of proof of address dated no earlier than the 31st of July of the year before the year of the date of the last invoice sent by Tasse Residenza Online to the Client. For Limited Companies, Companies Act 2006 rules apply.

RISK, NEGLIGENCE AND CANCELLATIONS

RISK ASSESSMENT

Where Tasse Residenza Online deems a Client's conduct unsafe, untrue and unfair, the Client will be informed and there will be absolutely no disclosure of any behaviour to HMRC, the police or any third parties. Tasse Residenza Online will send the Client a

due diligence report asking to change what it is deemed unethical. If no agreement is reached within six months of the date written onto the due diligence report, Tasse Residenza Online will cease acting on the Client's behalf and refund any invoiced service made after the due diligence report was sent via mail to the Client.

CANCELLATIONS BY THE CLIENT

If a Client decides to stop services, all its personal and business data will be archived and available for future consultation only by the person whom these data belongs to. Any work done by the tax agent on paper or spreadsheet will be shared with the Client and then deleted if the Client requests it to be shared. Any emails shared with the tax agent will be property of Tasse Residenza Online and kept for a period of maximum 6 years. Any invoiced work due after cancellation date will be suspended. Cancellations must be communicated via email or posted to Tasse Residenza Online's address, which is shown on any invoice or email of Tasse Residenza Online's agents. Full or partial payment towards Tasse Residenza Online's invoice occurred before cancellation is not refunded.

120-DAY PERIOD AND CANCELLATION BY US

A notice of service cancellation will be delivered to any existing and new Client who fails to:

- Pay the invoice in full after 120 days of invoice date;
- Confirm a service renewal request within the 31st of July after the communication of renewal email or sms is sent by Tasse Residenza Online's agent.

After cancellation date, Client's personal and business data will be archived and available for future consultation only by the person to whom these data belongs to. Any work done by the tax agent on spreadsheet will be shared with the Client and then deleted. Any emails shared with the tax agent will be property of Tasse Residenza Online and kept for a period of maximum 6 years. Any invoiced work due after cancellation date will be suspended. Cancellations will be communicated via mail. Full or partial payment made to Tasse Residenza Online in order to pay a previously sent invoice will not be refunded. Client's personal and business data will be archived and available for future consultation only by the person who was previously the Client.

72 HOUR RULE, PENALTIES RECEIVED BY CLIENTS AND DISPUTES

Tasse Residenza Online's agents are covered by Professional Indemnity Insurance. Tasse Residenza Online is not responsible for penalties imposed on the Client for filing or work made solely by the Client or Client's controlled third parties. If the Client fails to communicate to Tasse Residenza Online any data to prepare and submit 72 hours before fiscal submission deadline, Tasse Residenza Online may file a dormant report and amend it in future for correct representation of the data to be submitted. If a correct representation cannot be possible to submit, Tasse Residenza Online will issue a notice of service cancellation, which cannot be suspended by the Client until a correct representation of the late data to file is shared by the Client. If the Client fails to communicate to Tasse Residenza Online any data to prepare and submit 72 hours before fiscal deadline, any penalty occurred as a result of late submission is not Tasse Residenza Online's responsibility. Where the Client suffers a financial loss in connection with a service made by Tasse Residenza Online's agent, Tasse Residenza Online may appeal on behalf of the Client upon Client's consent. Where the Client suffers a financial loss in connection with a service made by Tasse Residenza Online's agent, Tasse Residenza Online may consider a possible Court dispute for recovery of financial loss suffered by the Client as a result of the agent's work which falls outside the 72-hour rule filing of services.

TASSE RESIDENZA ONLINE ITALIA

Where a Client is fiscally resident in Italy, IVA registered in Italy or domiciled in Italy any work may be invoiced by CAF mobile services Tasse Residenza Online Italia, PIVA 02806520421 with correspondence office in Via delle Orchidee 4, 60019, Senigallia (AN), Italy. Please, contact servizioclienti@tasserresidenzaonline.it if you wish to have a copy of the Group Terms and Conditions currently in place for services in Italian soil.