

## INTERNET / EBAY ACCOUNTANCY AND TAX SERVICES TARIFF APRIL 2010

### BUSINESS ACCOUNTS

		business type		
		Sole Trader	Partnership	Ltd Co/LLP
Turnover of your business				
£0 to £15k	net £	101.28	118.30	399.15
	inc vat £	<b>119.00</b>	<b>139.00</b>	<b>469.00</b>
over £15k to £30k	net £	203.40	220.43	399.15
	inc vat £	<b>239.00</b>	<b>259.00</b>	<b>469.00</b>
over £30k to £60k	net £	297.02	314.04	475.74
	inc vat £	<b>349.00</b>	<b>369.00</b>	<b>559.00</b>
over £60k to £150k	net £	424.68	441.70	560.85
	inc vat £	<b>499.00</b>	<b>519.00</b>	<b>659.00</b>
over £150k to £250k	net £	509.79	526.81	645.96
	inc vat £	<b>599.00</b>	<b>619.00</b>	<b>759.00</b>
£250k +		by quotation	by quotation	by quotation

VAT included at 17.5%. VAT receipt available on request.

Sole trader prices include tax computations and Self Assessment pages for personal tax return, but not full personal tax return.  
Partnership prices include tax computations and partnership tax return, but not full personal tax return.  
Company / LLP prices include tax computations and CT600 / partnership tax return, but not full personal tax return.

### BUNDLED PACKAGES

These are bundles of services for small businesses		business type		
		Sole Trader	Partnership	Ltd Co/LLP
Small Business Package with payroll				
	net £	680.00	765.11	850.21
	inc vat £	<b>799.00</b>	<b>899.00</b>	<b>999.00</b>
<ul style="list-style-type: none"> <li>- business accounts</li> <li>- personal Self Assessment tax return (preparation and submission) for three partners / directors</li> <li>- partnership tax return / Corporation Tax return</li> <li>- monthly payroll for up to five staff</li> <li>- business turnover up to £250k</li> </ul>				
Small Business Package without payroll				
	net £	594.89	680.00	765.11
	inc vat £	<b>699.00</b>	<b>799.00</b>	<b>899.00</b>
<ul style="list-style-type: none"> <li>- business accounts</li> <li>- personal Self Assessment tax return for three partners / directors</li> <li>- partnership tax return / Corporation Tax return</li> <li>- business turnover up to £250k</li> </ul>				
Personal Service Company package				
	net £	n/a	n/a	829.79
	inc vat £	n/a	n/a	<b>975.00</b>
<ul style="list-style-type: none"> <li>- business accounts</li> <li>- personal Self Assessment tax return (preparation and submission) for director + spouse</li> <li>- Corporation Tax return</li> <li>- monthly payroll for director + two others</li> <li>- quarterly vat return check over / completion</li> <li>- IR35 / S660a compliance assistance and contract reviews (supplementary charge)</li> <li>- registered office/company secretary/companies house annual return</li> <li>- see <a href="http://www.garbetts.com/psc">www.garbetts.com/psc</a> for more details</li> </ul>				

## **PERSONAL TAX RETURNS**

	net £	inc vat £
Basic Self Assessment tax return - buying accounts or other services from us	41.70	<b>49.00</b>
Basic Self Assessment tax return - not buying other services from us	84.26	<b>99.00</b>
CGT pages - property/other assets (per asset)	101.28	<b>119.00</b>
CGT pages - listed investments (for each 5 investments)	24.68	<b>29.00</b>
Land and property pages - up to three properties	84.26	<b>99.00</b>
Upgrade to rental accounts	41.70	<b>49.00</b>
Share schemes pages	84.26	<b>99.00</b>
Foreign income pages	84.26	<b>99.00</b>
Non residence pages	84.26	<b>99.00</b>
Trusts pages	84.26	<b>99.00</b>

## **EXTRA SERVICES**

Registered office (pa)	42.55	<b>50.00</b>	
Nominee company secretary (pa)	42.55	<b>50.00</b>	
Company formations - supply only	106.38	<b>125.00</b>	
Company formations - business transfer/set up package	200.00	<b>235.00</b>	
Lending /letting reference - simple	25.53	<b>30.00</b>	
Lending /letting reference - standard	85.11	<b>100.00</b>	
Company annual return	25.53	<b>30.00</b>	+ £15 / £30 filing fee
Annual paye returns, from your payroll records (max 20 staff)	119.15	<b>140.00</b>	
Annual P11D returns, from your payroll records (max 20 staff)	119.15	<b>140.00</b>	
Directors annual paye calculations (per director)	21.28	<b>25.00</b>	

## **BUREAU PAYROLL SERVICES**

		weekly / monthly charge		
1 employee	weekly paid	520.00	<b>611.00</b>	10.00
	monthly paid	180.00	<b>211.50</b>	15.00
2 -5 employees	weekly paid	780.00	<b>916.50</b>	15.00
	monthly paid	360.00	<b>423.00</b>	30.00
6 - 15 employees	weekly paid	1,040.00	<b>1,222.00</b>	20.00
	monthly paid	480.00	<b>564.00</b>	40.00

See tariff at <http://www.garbetts.com/download/payrollservices.pdf>

## **ASK A QUESTION**

Fixed price consultation on one item	51.06	<b>60.00</b>
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## **MEETING**

A meeting of up to one hour at our Brading office	51.06	<b>60.00</b>
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## **OTHER SPECIALIST SERVICES**

Business and personal tax planning  
Tax investigations and negotiations  
Business consultancy  
Strategic planning  
Company law  
Personal and business financial planning  
Outsourced bookkeeping and payroll  
Computerised accounts, set up and training

These services are all available by special quotation. We cannot give a tariff for them due to the need to tailor them to specific circumstances

## TARIFF GUIDE

This guide is a supplement to our the tariffs for our Internet based Accountancy and Tax Services.

### BUSINESS ACCOUNTS

#### What do you get for this?

The quoted fixed fee covers preparation of your accounts together with a accountants certificate on them.

Specifically:

Sole traders

we provide:

- certified accounts (dependant on the nature of your business and records kept, this may be a profit and loss account only, or it may be a profit and loss account and balance sheet)
- accountants review of your accounts, telephone discussion if you wish
- income tax computations and liability estimate
- SA103 pages completed for insertion into your tax return
- 12 months helpline/e-mail support for accounts and tax queries

you are responsible for:

- filling in the rest of your tax return and sending it to HM Revenue & Customs
- keeping your day to day business records and books
- preparation of regular vat returns
- preparation of staff paye deductions and returns
- dealing with any queries from HM Revenue & Customs

but we can help with all these issues if you like, see the rest of the pricing page

Partnerships

we provide:

- certified accounts (dependant on the nature of your business and records kept, this may be a profit and loss account only, or it may be a profit and loss account and balance sheet)
- accountants review of your accounts, telephone discussion if you wish
- income tax computations and liability estimate
- partnership tax return SA800
- SA104 pages completed for insertion into the partners personal tax return
- 12 months helpline/e-mail support for accounts and tax queries

you are responsible for:

- filling in each partners personal tax return and sending it to HM Revenue & Customs
- keeping your day to day business records and books
- preparation of regular vat returns
- preparation of staff paye deductions and returns
- dealing with any queries from HM Revenue & Customs

but we can help with all these issues if you like, see the rest of the pricing page

Companies/LLPs

we provide:

- certified full accounts
- abbreviated accounts for filing at companies house (results in less detail being made available to the public)
- accountants review of your accounts, telephone discussion if you wish

- corporation tax computations and liability estimate
- company tax return CT600
- summary of information for directors / shareholders personal returns
- 12 months helpline/e-mail support for accounts and tax queries

you are responsible for:

- filling in each directors/shareholders personal tax return and sending it to HM Revenue & Customs
- keeping your day to day business records and books
- preparation of regular vat returns
- preparation of staff paye deductions and returns
- preparation of directors/shareholders paye deductions and returns
- dealing with any queries from HM Revenue & Customs

but we can help with all these issues if you like, see the rest of the pricing page

### Time scales and Information Requirements

Provided all your information is complete when sent to us, we will normally prepare your accounts within four weeks of receiving the information – if your information is incomplete when it comes to us, or if we receive it piecemeal, we will normally complete your accounts within four weeks of receipt of the last information. The four week promise is to have draft accounts with you plus a note of any queries – please bear in mind you are buying a professional service, not a product, and as such it benefits nobody for the work to be rushed unnecessarily.

We work on a “minimise the small print” policy, so we’ve kept our pricing structures as simple as possible. Because of this, sometimes, we may need to modify a quote if your circumstances are unusual or irregular – but don’t worry, we’ll still give you a fixed fee quote and there is no obligation to accept it.

The above pricing assumes use of one of our excel templates, or Sage or Quick Books.

Our range of excel templates are designed to allow us to complete your accounts quickly and easily, which in turn enables us to offer the fixed fees quoted. If you are using an Excel based template of your own, let us see it and we will advise whether it does the job or whether it needs further attention, if so we will tell you what changes are needed so that it is suitable for us to prepare accounts.

If you are using Sage or Quick Books – please send us a backup of your data by e-mail along with a note of the logon names and passwords, we’ll then review your data and let you know whether we can deal with your accounts at the tariff price and, if not, give you a quotation for carrying out the work / or advise you what remedial work is necessary. NB please use the backup functions within the programme itself rather than attempting to backup / copy the programme / data directory from your machine.

Using another computerised package – eg MYOB (Mind your own business), Quicken, Money, Tas or Dosh – drop us an e-mail and we’ll advise you the best way to get data to us. We’ll then review your data and let you know whether we can deal with your accounts at the tariff price and, if not, give you a quotation for carrying out the work.

### Not sure of your business turnover

Your business turnover is all monies invoiced to / due from customers for the financial year, excluding vat where registered. You should be able to extract this from your accounts easily enough to see what band you are in, but if you are unsure drop us an e-mail. If you are vat registered, the total turnover from your last 12 months vat returns should give you the answer.

If your turnover is hovering one side or other of one of our bands, then we offer a “fair play” policy if any accountants adjustments move your turnover into a higher or lower pricing band – so long as you have calculated your turnover in good faith then if accountants adjustments move the turnover into a lower or higher band, we will honour the original quoted fee so long as the turnover adjustment is less than 5%.

We work on a “minimise the small print” policy, so we’ve kept our pricing structures as simple as possible. Because of this, sometimes, we may need to modify a quote if your circumstances are unusual or irregular – but don’t worry, we’ll still give you a fixed fee quote and there is no obligation to accept it.

## BUNDLED PACKAGES

These are service packages which include accounts, personal tax returns and payroll services.

Our Small Business Package covers:

- business accounts
- personal tax return preparation and submission for three partners / directors
- partnership return / Corporation Tax return
- monthly payroll for up to five staff
- business turnover up to £250k

Upgrade to weekly payroll and preparation of vat returns, by quotation.

Our Personal Service Company Package covers:

- business accounts
- personal tax return preparation and submission for director + spouse
- monthly payroll for director + two others
- quarterly vat return check over / completion
- IR35 / S660a compliance assistance and contract reviews
- registered office/company secretary/companies house annual return
- see [www.garbetts.com/psc](http://www.garbetts.com/psc) for more details

## PERSONAL TAX RETURNS

### Basic personal tax return

This covers completion of the full SA100 tax return for individuals.

You will see we have two basic prices, one if you are buying other services from us – this could be business accounts (sole trader, partnership, limited company) or extras on your tax return as below. The other price is if you are not buying anything else from us – think of it as a minimum fee, below which its uneconomic for us to take on the work.

Specifically, we will:

- prepare your full tax return
- prepare your tax calculation
- accountants review of your return, telephone discussion if you wish
- send it to you for signature
- submit to HMRC, if possible electronically
- check any HMRC statements, calculations or tax codes issued over the next 12 months
- provide 12 months helpline/e-mail support for tax queries
- deal with any simple queries on the return by HM Revenue & Customs, this includes straight forward Aspect Enquiries, but not complex Aspect Enquiries or Full Enquiries

We work on a “minimise the small print” policy, so we’ve kept our pricing structures as simple as possible. Because of this, sometimes, we may need to modify a quote if your circumstances are unusual or irregular – but don’t worry, we’ll still give you a fixed fee quote and there is no obligation to accept it.

On top of the basic tax return price above, extra supplements are charged as below – sorry, we cannot provide these services unless you instruct us to prepare your whole return (eg we cannot just deal with a CGT calculation by itself). If you need any of these extra supplements to your tax return, then you only need to pay the basic tax return price, not the non extras price.

For each supplement we will also deal with any simple queries from HM Revenue & Customs, this includes straight forward Aspect Enquiries, but not complex Aspect Enquiries or Full Enquiries.

If you are confused by what pages you need then drop us an e-mail with a note of your circumstances and we will advise.

If you are a sole trader/partner/company director with no income other than from your business and from UK investments such as bank/building society interest and share dividends, then all you will need is the basic tax return plus self employment pages/partnership pages/employment pages (remember company directors are employees of the companies) and nothing else.

#### CGT pages - property/other assets (per asset)

This covers preparation of a CGT calculation on any asset other than listed investments, and is charged per asset. It also covers preparation of form SA108, CGT supplement to Self Assessment return.

Most CGT matters can be covered by this price, but occasionally the complexity may be such that we have to charge an additional fee – where this is the case we'll still give you a fixed fee quote and there is no obligation to accept it.

We will also deal with any simple queries on the CGT by HM Revenue & Customs, this includes straight forward Aspect Enquiries, but not complex Aspect Enquiries or Full Enquiries.

#### CGT pages - listed investments (for each 5 investments)

This covers preparation of CGT calculations for listed investments, and is charged per whole or part block of five investments, eg seven disposals equals a double charge (one for the first five, one for the second two).

#### Land and property pages - first property

This covers the preparation of rental income / expense summaries and completion of SA105 supplements for your Self Assessment return.

#### Land and property pages – second and subsequent properties each

As above, but extra charge for each additional property.

#### Upgrade to rental accounts

If we are preparing rental summaries for you, then this fee gets you a set of certified rental accounts – similar to those for a business - ideal for showing to your bank or lenders. Many landlords will not need/want rental accounts, but if you are a professional landlord and what to demonstrate a business like approach to your letting activities a set of accounts can be useful.

#### Employment pages

If you need an employment schedule SA101 on your tax return, then if it's simple we make no extra charge.

By simple we mean it includes income and tax deducted from an employment, and benefit in kind amounts calculated from a P60.

Complex would be any other entries on the SA101 employment schedule, eg expense claims, termination payments, foreign earnings deductions

Complex also covers the minister of religion pages.

#### Share schemes pages

This covers the preparation of SA102 share schemes pages and related calculations.

Share schemes are incentive schemes where pay/bonus are provided in the form of shares, share options or similar. If you simply receive dividends on shares, either from your own company or a investment, then you don't need a share schemes box.

Most share scheme matters can be covered by this price, but occasionally the complexity may be such that we have to charge an additional fee – where this is the case we'll still give you a fixed fee quote and there is no obligation to accept it.

#### Foreign Income pages

This covers the preparation of SA106 foreign income pages and related calculations.

Most foreign income matters can be covered by this price, but occasionally the complexity may be such that we have to charge an additional fee – where this is the case we'll still give you a fixed fee quote and there is no obligation to accept it.

#### Non Residence pages

This covers the preparation of SA109 Non residence pages and related issues.

Most non residence matters can be covered by this price, but occasionally the complexity may be such that we have to charge an additional fee – where this is the case we'll still give you a fixed fee quote and there is no obligation to accept it.

#### Trusts pages

This covers the preparation of SA107 Trust income pages and related calculations.

Most trust income matters can be covered by this price, but occasionally the complexity may be such that we have to charge an additional fee – where this is the case we'll still give you a fixed fee quote and there is no obligation to accept it.

#### ASK A QUESTION SERVICE

This covers a fixed price consultation on one particular item. If it is too complicated to deal with properly under the fixed price, we will advise you and give a quotation, which can of course be accepted or rejected, for dealing with the question.

#### MEETING SERVICE

This covers a meeting of up to one hour at our Brading office.

#### EXTRA SERVICES

##### Registered Office

This covers the provision of a Registered Office service at our address for Companies or LLPs. Registered office post will be dealt with by ourselves or sent on to you.

If we receive visits from bailiffs, court judgements, winding up notices or similar then we reserve the right to cancel the Registered Office service and change the registered office to your business or home address. In taking the service from us, you agree to this, and you authorise us to make such a change at Companies House and sign on your behalf.

##### Nominee Company Secretary

This covers the provision of a Nominee Company Secretary for private limited companies. The Company Secretary will act as your nominee, and on instructions from yourself. The secretary will be Garbetts Nominees Limited.

If your company is subject to court judgements, winding up notices or similar then we reserve the right to cancel the Nominee Company Secretary service and resign the post at Companies House. In taking the service from us, you agree to this, and you authorise us to make such a change at Companies House and sign on your behalf.

### Company Formations

We offer two different levels of Company Formation service, supply only or a business transfer/set up package.

Full details are at [www.garbetts.com/companyformations](http://www.garbetts.com/companyformations)

### Lending / letting references

We will provide a reference for lending or tenancy (residential and commercial) purposes.

A simple reference is a letter on our headed paper only.

A standard reference involves the completion of a form / questionnaire sent by the lender, landlord or their agent. The standard fee applies for all forms, no matter their length.

Lenders / landlords must contact us to request the reference, we cannot issue "to whom it may concern" type references.

We are not able to provide references which confirm that you can afford a particular payment for a period of time. This is because, as Accountants, we don't know all of your domestic / personal expenditure, nor can we, or anyone else, know with certainty that current income levels will remain indefinitely.

### Company Annual Return

We will complete your Company / LLP Annual Return (form 363) for you and file it electronically at Companies House.

### Annual Paye Returns

We will complete, from your own records, your end of year returns, P35, P60/P14 and P11D, and, where possible, file them online with HMRC.

### Directors annual paye calculations

We will complete a years worth of payroll calculations + form P11 deductions working sheet for a director.

This service does not cover payslips, or in year changes of salary, it is suitable for preparing 12 months calculations in one go. If payslips or in year changes of salary are required, then our bureau payroll service is needed.

### Bureau payroll Services

We can prepare payroll for any number of staff on weekly and monthly cycles. Details are at <http://www.garbetts.com/download/payrollservices.pdf>

## OTHER SPECIALIST SERVICES

We offer the full range of services you would expect from an accountancy practice, to include:

- Business and personal tax planning
- Tax investigations and negotiations
- Business consultancy
- Strategic planning

- Company law
- Personal and business financial planning
- Outsourced bookkeeping and payroll
- Computerised accounts, set up and training

Let us know your requirements and we will let you know how we can assist.