**The Provision of Services Regulations: If you are a member in practice you need to read this**

**What are** the Provision of Services Regulations?

The Provision of Services Regulations set out the information which service providers must provide to their clients and prospective clients. They came in to effect on 28 December 2009.

**Who** does it apply to?

The Regulations apply to 'any self employed economic activity normally provided for remuneration' and applies to CIOT and ATT members in practice.

**How** should this information be provided?

The information must be provided in a clear and unambiguous manner and supplied before the conclusion of the contract for the service, or when there is no written contract, before the service is provided.

The Regulations do not stipulate how the information must be ‘made available’ to clients and prospective clients. However they states that it is ‘made available’ if:

* it is supplied by the provider to the recipient on the provider's own initiative
* it is easily accessible to the recipient at the place where the service is provided or the contract for the service is concluded
* it is easily accessible to the recipient electronically by means of an address supplied by the provider; or
* it appears in any information document supplied to the recipient by the provider in which the provider gives a details description of the service

In most cases the information will be contained in the engagement letter. If you do not issue engagement letters you will need to ensure that you make the information available in some other way, for example on your practice's website or by displaying a notice in your practice’s office(s).

**What** information must I provide

Please see the table below. PRPG means the CIOT and ATT’s Professional Rules and Practice Guidelines.

# Information which must be made available

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| **Reg** | **Requirement** | **Comment** |
| 8(1)a | Name of firm |  |
| 8(1)b | Legal status of firm | You need to state whether your practice status is sole practitioner, partnership, limited liability  partnership, limited company etc |
| 7 | Contact details:   * postal address * fax number or e mail address * telephone number * Registered office address if relevant | This information is required so that your client or potential client can send in a complaint or ask for information about your services |
| 8(1)d | If the service provider is registered in a public register, the name of the register and registration number or other means of identification in the register | Tax advisers are not generally required to register in a public register. However, if you offer auditing services you may need to  supply this information |
| 8(1)e | If the service provided is subject to an authorisation scheme details of the relevant competent authority | Tax advice is not generally subject to an authorisation scheme. If you provide auditing or insolvency services you may need to supply this  information. |
| 8(1)g | VAT number |  |
| 8(1)h | If you are carrying on a regulated profession, details of the professional body or similar institution with which you are registered and the professional title. | The tax profession is not a regulated profession for these purposes. |
| 8(1)i | General terms and conditions, if any, used by the provider | Usually these would be included in an engagement letter see the engagement letters section of the website. |
| 8(1)j | The existence of contractual terms, if any used  by the provider concerning the law applicable to the contract or the competent courts | See above |
| 8(1)k | The existence of any after sales guarantee which  is not imposed by law |  |
| 8(1)l | The price of the service where a price is pre- determined by the provider for a given type of  Service |  |
| 8(1)m | Main features of the service to the extent it is not apparent from the context | The title Chartered Tax Adviser or Taxation Technician is likely to satisfy  this requirement |
| 8(1)n | If the provider is required to hold Professional liability insurance   * Contact details of the insurer; and * Territorial coverage of the insurance | Members in practice are required to have Professional Indemnity Insurance. This information could be included on your practice website or you could advise clients that it is  available at your office. Your PI insurer may have a preferred form of |

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|  |  | wording for you to use regarding this and it would be advisable to check the position with them. |
| 10 | If the service provider offers a dispute resolution procedure they must inform the recipient of this and mention it in any document which gives a detailed description of the service and include  information on how to access the procedure. |  |
| 12 | The service provider must respond to complaints from recipients of the service as quickly as possible and make best efforts to find a satisfactory solution (other than when the  complaint is vexatious) | See also Chapter 9 of Professional Rules and Practice Guidelines sets out your obligations as a member for dealing with a complaint. |

**Information to be supplied upon request**

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| 9(1)a | Where the price is not pre-determined for a given type of service   * the price of the service; or * if an exact price cannot be given, the method for calculating the price so that it can be checked by the recipient, or a sufficiently detailed estimate | Further advice is given on fees in PRPG (see the relevant section of the website) and in Engagement Letters (see the relevant section of the website) |
| 9(1)b | Where the provider is carrying on a regulated profession, a reference to the professional rules applicable and how to access them. |  |
| 9(1)c | Information on other activities undertaken by the service provider which are directly linked to the service in question and the measures taken to avoid conflicts of interest. (This information must be included in any information document in which the service provider gives a detailed description of the service) | This requires you to identify potential conflicts of interest and the measures you take to avoid them. Chapter 6 of PRPG gives examples of when such conflicts might arise and guidance on how to deal with such conflicts. |
| 9(1)d | Any codes of conduct to which the service provider is subject and the address at which these codes may be consulted by electronic means, specifying the language available | Members of CIOT and ATT are obliged to follow PRPG which can be found on the CIOT and ATT websites and which is in English only. |

**Guidance last reviewed on 29 January 2021**