

The Services Directive: If you are a member in practice you need to read this
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What is the Services Directive?

The EU Services Directive sets out the information which service providers must provide to their clients and prospective clients. The Directive has been enacted in the UK by the Provision of Services Regulations 2009/2999 and came in to effect on 28 December 2009.

Who does it apply to?

The Directive applies 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 Directive does not stipulate how the information must be 'made available' to clients and prospective clients. However it 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

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: <ul style="list-style-type: none"> • 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 and f	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, the professional title and EEA state in which the title was granted.	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 https://www.tax.org.uk/professional-standards/engagement-letters
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 <ul style="list-style-type: none"> • 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

		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

9(1)a	Where the price is not pre determined for a given type of service <ul style="list-style-type: none"> 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 https://www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines and in Engagement Letters https://www.tax.org.uk/professional-standards/engagement-letters)
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 here https://www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines) and which is in English only.