



Promoting Professionalism in Accountancy

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

TAX PRACTICE MANAGEMENT GUIDE

JUNE 2020

Plot 42 Bukoto Street, Kololo, P.O. Box 12464, Kampala, UGANDA
Tel: 041-4540125, 0393-262-333, 0393-265-590
standards@icpau.co.ug
www.icpau.co.ug

ABOUT ICPAU

The Institute of Certified Public Accountants of Uganda (ICPAU) was established in 1992 by the Accountants Act, Cap 266. This has now been repealed and replaced by the Accountants Act, 2013.

The functions of the Institute, as prescribed by the Act, are to regulate and maintain the Standard of Accountancy in Uganda; and to prescribe and regulate the conduct of accountants and practising accountants in Uganda. Under its legal mandate, the Institute prescribes professional standards to be applied in the preparation and auditing of financial reports in Uganda.

Vision

To be a world class professional accountancy institute.

Mission

To develop and promote the accountancy profession in Uganda and beyond.

Core Values

- 1) Professional Excellence
- 2) Accountability
- 3) Integrity
- 4) Innovation

International Affiliations

The Institute is a member of the International Federation of Accountants (IFAC) and the Pan African Federation of Accountants (PAFA).

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

TAX PRACTICE MANAGEMENT GUIDE

Contents

ABOUT ICPAU	2
1.0 Purpose	5
2.0 Introduction	5
3.0 Tax Practice Areas	5
4.0 Planning	10
5.0 Branding and Marketing	11
6.0 Practice Resources	13
7.0 Workflow Management	14
8.0 Compliance	15
9.0 A Tax Practitioners Tool Kit	18

Disclaimer

This guide is aimed at providing information that will assist tax practitioners operate their practices professionally. Practitioners should utilize the Guide in light of their professional judgment and the facts and circumstances involved in their practices and each particular engagement.

ICPAU disclaims any responsibility or liability that may occur, directly or indirectly, as a consequence of the use and application of the Guide.

PRACTICE MANAGEMENT GUIDE FOR TAX PRACTITIONERS

1.0 Purpose

The guide provides insights into various aspects that one needs to have in order to be a successful Tax Practitioner. The Guide aims to assist tax practitioners operate in a safe, profitable and professional manner and, is intended to improve the management and operational efficiency of tax practices, ultimately making them more sustainable and successful.

It outlines the planning process, areas of specialization that one may venture into, branding and marketing, staffing and human resource, work flow management and, compliance among others.

2.0 Introduction

Tax practice involves all matters connected with a presentation before the tax authority (or any of its officers or employees) relating to a taxpayer's rights, privileges or liabilities under laws or regulations of the land. This includes corresponding and communicating with the tax authority, preparing and filing documents, and representing clients at hearings, conferences and meetings.

Tax practitioners play vital roles in aiding their clients, and these range from tax planning to advisory on tax policy matters. It would be difficult to have a well-functioning tax system without tax practitioners. Because most taxpayers are not familiar with the intricacies of the tax laws, tax practitioners are needed so that taxpayers can fulfill their complicated tax obligations.

Controls are in place on who is entitled to practice tax. An important function of the regulation of tax practitioners is to help strike an appropriate balance between loyalty to the tax authorities and loyalty to the client. Regulation also has the goal of protecting clients from unscrupulous or incompetent tax practitioners.

Sections 7-13 of the Tax Procedure Code Act (TCPA) provide the general guidance on the registration requirements for Tax Agents who are the tax professionals/practitioners. A Tax Agent could be a natural person or a partnership or a company. In all circumstances, an individual in case of a natural person or a nominee in case of a partnership or a company, is required to satisfy the registration requirements under section 9 of the TPCA. The TPCA further establishes a Tax Agents Registration Committee which is responsible for registration, renewal and cancellation of registration of tax agents. Tax professionals are required to register and renew their registration every year.

3.0 Tax Practice Areas

A tax practitioner can potentially venture into many different areas of specialisation. This section reviews the different functions that are typically performed by tax practitioners;

1) Preparation of Tax Returns

Tax practitioners prepare and file tax returns on a taxpayer's behalf. The increasing sophistication and expertise of the tax authority means that the taxpayer, now more than ever, needs support and advice from experts at all stages of the tax compliance life cycle. Tax professionals assist their clients in:

- Computing current and deferred tax liabilities;
- Advising on the quantum and timing of taxes; and
- Preparation and filing of end of year self-assessment tax returns.

2) Tax advisory

Advisory services are becoming a growth area for tax practitioners wishing to grow their revenue either from their existing clients and/or by attracting new clients. Tax advisory services involve helping clients incorporate tax efficiency into their business planning and decision-making to put them in control of tax costs and generate long term savings.

For complex tax issues, a tax professional's advice and solutions are relevant, practical and cost-efficient. Inquiries range from reviewing tax implications and providing tax efficient solutions on proposed business transactions including joint ventures, mergers and acquisitions and business restructuring. The tax professional therefore must position themselves as a trusted adviser, define their advisory scope of work, and set a range of fixed price choices, NOT different work for each client. The client's perceived value of the practice will not only be determined by the advice given, but also by the client's end-to-end experience. This makes the advisory services process critical to the practice's success.

Good practices in relation to tax advice requiring significant judgment include;

- Client Specific

Tax advice should always be specific to each client's facts and circumstances. A tax practitioner should take reasonable care in ascertaining a client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to the practitioner's advice. The practitioner should document the client's commercial circumstances and broader business considerations that have been communicated by the client to the practitioner.

The practitioner should alert the client to the wider risks associated with the scope of the engagement and the implications of any suggested courses of action contemplated by the client, including reputational risk arising from the way a tax arrangement may be perceived by relevant stakeholders. These wider risks are those that are directly attributable to the advice and could be reasonably foreseeable by the practitioner. Where wider risks should be highlighted, the practitioner may either advise on them, or identify them as matters on which separate advice should be sought by the client, depending on the scope of the practitioner's practice and of the engagement.

If the advice is generic, and/or depends on certain assumptions, the practitioner should highlight with sufficient prominence this fact, including the assumptions

relied upon and the need for specific advice to be taken before acting to prevent any misunderstandings arising. All assumptions made in providing the advice should be reasonable in the circumstances and not contradict known facts and circumstances.

- Lawful

Tax advice should be based on a realistic assessment of the facts and on a credible interpretation of the law.

The practitioner should draw the client's attention to where the law is uncertain and advise the client on this material uncertainty (including where the tax authority takes a different view) even if the practical likelihood of the tax authority intervening is considered low. Where the likely view of the tax authority is uncertain or not known, the practitioner should explicitly highlight this fact as part of their advice. The practitioner should advise the client on any options available to the client to reduce any material uncertainty, including seeking the opinion of the tax authority or a suitably qualified specialist.

Given the complexity of tax laws and business transactions and structures, situations can develop where the practitioner may reasonably believe that a tax authority view is wrong in law and, if so, the client should be alerted to the fact that the tax authority holds a different view of the law and advised of the risks and likely process costs and time that might be incurred to resolve any dispute.

- Disclosure and Transparency

Tax advice should not rely for its effectiveness on the tax authority having less than the relevant facts. Any disclosure should fairly represent all relevant facts. Disclosure should be made whenever required by law. What is disclosed will inevitably reflect professional judgment considering all relevant facts and law specific to the case in question.

- Professional judgment and appropriate documentation

Where a tax practitioner has applied their professional judgment to client advisory situations, they should maintain files reflecting the basis for the judgments exercised.

Where the judgments made are reasonable, notes or correspondence are likely to be the most persuasive evidence of compliance with the fundamental principles after the event, to the benefit of the practitioner and the client and to satisfy any inquiries made into the subject of the advice. Such documentation as: (a) detailed reasoning and evidence to be able to demonstrate why they took the view that they took; (b) include in their client advice an assessment of uncertainties and risks involved; and (c) include in their client advice an assessment of the relevant disclosures that should be made to the tax authority to enable it, should it wish to do so, to make any reasonable inquiries.

3) Tax health checks/ reviews

Tax professionals are increasingly being engaged in the area of tax health checks/ reviews. A tax health check gives the client confidence on the level of risk they have in relation to taxation in the following three ways:

- Establishes any inherent tax risks through an in-depth and systematic review of the client's books of accounts;
- Establishes any risk of, and quantifying any potential back-taxes discovered during a review; and
- Provides advice on the mitigation and settlement of any such liabilities including engagement with the revenue office for a favourable settlement plan.

The tax authority is increasingly becoming aggressive as it seeks to achieve and/or surpass its set revenue targets. In pursuit of this, tax audits are now commonplace often resulting in backdated tax demands that may be significant- in many cases running into millions of shillings. The risks lie in principal taxes, penalties, fines, interest and in some limited cases criminal prosecution for economic crimes.

4) Tax planning

Tax professionals also advise on tax planning opportunities available to ensure that their clients get the full benefit of the tax laws by ensuring their clients legally reduce tax liabilities and that they adopt tax efficient systems. Tax problems can arise not only from the client's accounts and records, but also from legal obligations flowing from such laws as company law, securities regulation, bankruptcy law, and so on. Therefore, it is important to recognize that, virtually every business or financial transaction may call for review of its tax implications. Advice on tax planning can therefore arise in quite different contexts.

5) Bookkeeping and Preparation of Accounts

Tax professionals also aide their clients in bookkeeping and account preparation. Keeping correct financial records is a mandatory requirement in the Tax Procedures Code Act, 2014. It is very important for taxpayers to keep records such that it is easy to determine their tax liability and also provide a record for any proceedings which might arise in the future.

6) Tax agency

Tax practitioners also represent taxpayers before the tax authorities and act as advocates. Representation can take place to obtain a ruling; in connection with audits or investigations, before or after assessment; and before administrative tribunals or tax boards.

A tax agent is a person licensed by the Tax Agents Registration Committee (TARC) to handle tax related issues on behalf of the tax payer. An agent can be an individual, partnership, or company. An agent engages in the following activities on behalf of the taxpayer:

- Preparation, certification, and filing tax returns, or other statements or reports required by the Authority.

- Preparation of requests for ruling, petitions for reinvestigation, protests, objections, requests for refund or tax certificates, compromise settlements and/or reductions of tax liabilities and other official papers and correspondences with the Authority.
- Attending meetings and hearings on behalf of the taxpayer in all matters relating to a taxpayer rights, privileges or liabilities under the laws administered by the Authority.

All taxpayers whose total income generated in any twelve-month period (year of income) is above 500 million require a tax agent. A taxpayer, who cannot effectively handle their tax matters, can appoint a tax agent (who is a tax professional) to transact with URA on his/her behalf.

7) Representation Before the Courts

Tax professionals are also permitted to represent taxpayers in litigation before the Tax Appeals Tribunal and at all stages of any Court process. They provide expert advice and credible testimonies in litigation processes involving their clients.

8) Tax audit management & Dispute resolution

This involves representing clients during taxation audits. Assisting in preparing supporting documentation and explanations that may be required and advising on how they should be presented to the tax authority, assisting in filing of objections to the authority.

9) Client Monies

Tax professionals may receive money on behalf of a client, and this will be held on trust, such as money received from the client to be applied to a specific purpose. The tax professional must account on a reasonable and timely basis for the money held on trust for a client by doing the following:

- keeping their personal or business funds separate from any trust money, most preferably through the use of a separate bank account;
- keeping accurate and up-to-date records of any dealings in relation to the money held on trust;
- seeking prompt instructions from clients about how and where to pay money received on their behalf, and then paying or providing that money to the client in a timely manner;
- promptly answering any questions clients raise about money held on trust;
- allowing clients access to any records relating to money held on trust;
- reconciling the trust records and reporting to clients on an appropriate periodic basis, in the circumstances, to ensure that they are correct and up-to-date;
- maintaining up-to-date policies and procedures of the practice in relation to the handling of client money.

10) Updating clients on emerging tax issues.

This service is a core area from which clients such as multi-national companies would derive a lot of value. Such issues would include updates on the National Budget and annual tax amendments.

11) Tax training

Tax professionals also provide tax training for client's personnel on tax-related matters.

4.0 Planning

A business plan is one of the ingredients that make a business successful. Many professionals see their practices as something other than a business, but setting up a practice takes planning, commitment and know-how, but also a solid dose of entrepreneurial spirit.

The planning process¹ involves 8 major steps namely;

Step 1: Formulating personal and business strategic plans

The work goals and personal goals must complement each other, such that at the end of the day, the practice will support one's personal, professional, and financial objectives. Because if the practice stops one from achieving their personal goals, they will start to experience personal dissatisfaction with their work and start to resent the time or effort that they need to contribute to the practice.

Step 2: Deciding on the practice operating structure

The practitioner will need to determine whether they will set up as a sole practice or a partner-led practice. Whatever the legal entity chosen as the operational structure, one needs to determine whether the potential partners are compatible ethically and professionally. In case of a merger, similar considerations apply.

Step 3: Outline the mission, vision and values of the practice

Having a vision for the practice is an essential ingredient for growth, and central to this is setting the core values that the practice and all its staff will adhere to when servicing clients. This will guide on how the practice will be run.

Step 4: Defining strategic objectives of the practice

These are targets that flow from the mission statement - the end results of planned activity. The objectives will most likely need to address:

- The training and development needs of staff;
- The reputation of the practice within its prime market area;
- The quality and relevance of the services; and
- Client satisfaction.

Step 5: Defining strategies for achieving those objectives

This element focuses on the way that each service—such as tax advice will deliver profits, achieve its share of the targeted fee growth, or contribute toward the practice's strategic objectives. In this way, the practitioner can easily communicate

¹IFAC's Guide to Practice Management for SMPs - 4th Edition
ICPAU Tax Practice Management Guide

with key people—such as current and potential employees, about the overall direction of the practice.

Step 6: Determine some systems, policies, and actions needed to implement the strategic plan

Step 7: Implementation

- Design programs for the planned activities and steps needed;
- Budget: A budget allows the practice to prioritize its actions and plan for any problems realistically, in advance.
- Develop procedures for the specific actions to be completed.

Step 8: Monitor and adjust plan as required

A critical element of the planning process is to set up some key performance indicators (KPIs) to summarize the actions taken within the practice and measure the outcomes from those actions, to be able to take corrective action as need arises.

5.0 Branding and Marketing

5.1 Branding

The brand is the message about the practice that the practitioner wants to send to the market. It encompasses all areas of the practice and goes beyond the logo and letterhead. It covers the services offered, dealings with clients, image of the practice and includes all communication, presentations and style.

Specifically, it means the way the website appears, team uniforms, the graphic design work and logos used in communication and presentations. It also includes the way the practice interacts with clients and staff, even down to the words used on the phone. When the practice then delivers the actual service—for instance, the tax returns—the accuracy, presentation, and look and feel of the material needs to be consistent with the expectations set.

5.2 Marketing

The aim of marketing is to acquire, retain, and satisfy clients. Without clients, a tax practice cannot exist. Businesses that are most successful have seven key characteristics:

- A good understanding of their clients;
- Strongly defined markets;
- The ability to motivate employees to provide high-quality services for clients;
- An emphasis on the business to serve and satisfy clients;
- A strong brand focus;
- The ability to respond to client needs and drive new innovations; and
- The ability to attract and retain clients.

Marketing and business development must be in a manner that is consistent with professional behaviour. The practice should develop a marketing policy and a dedicated budget right from the beginning, it will pay off in terms of bringing in new business leads. The three possible “market strategies” are:

1. Overall cost leadership - deliver services at the lowest cost possible. Cutting cost may be easy to achieve but delivering the service at low cost remains the challenge and the practitioner must be careful when implementing this strategy to ensure they do not compromise on the quality of service in the process.
2. Differentiation - looks at the services that the practice offers and delivers them differently from competitors. The key achievement here is for the market to recognize that the practice is as unique as possible, offering something more valuable for clients than its competitors.
3. Focus on a small niche - a few clients - gain expertise in dealing with these clients and become known in the market as the expert in the area of focus. This strategy requires highly skilled team members, promotion within a sufficiently large market to generate enough clients and a suitable pricing policy.

5.3 Client Relationships

Pursuing new work is the foundation of a practice's growth. Strong and effective client relationships are the backbone of a successful practice. Increased competition demands that practices maintain and enhance client relationships. Increased regulation places more importance than ever on knowing your clients.

Before taking on an engagement (to provide professional services to a client), the practice must establish whether it can undertake the assignment without incurring unnecessary risk through;

- a) Obtaining a proper and clear understanding of the scope, purpose and economics of the engagement.
- b) Assessing and evaluating the risks of taking on the engagement.

Marketing designed to gain new clients and increase fee base will use some internal and some external marketing strategies. External strategies are those that bring new clients to the practice. Typical examples of external strategies include:

- 1) Client referrals;
- 2) Memberships in professional or community organizations;
- 3) Professional network referrals;
- 4) Speaking engagements;
- 5) Holding functions for clients, members of referral networks, and prospective clients;
- 6) Seminars;
- 7) Use of the practice's website or directories;
- 8) Articles and editorials in newsletters - practices usually send out external and internal newsletters, which contain insights, key updates to motivate or educate clients, employees and the public at large;
- 9) Social media promotion - applications that enable people to interact and share information online (introduces the brand, builds clientele, gives business the ability to find out what people are saying about them, gives feedback about the brand);
- 10) Referrals through the ICPAU.

6.0 Practice Resources

Having identified the type of practice one is going to set up and its range of services, they need to identify the target clients and put in place all of the resources necessary to deliver those services professionally and efficiently. This includes; the type and number of employees; the skill levels of those employees; ongoing professional development and training required; information resources, manuals, publications, subscriptions; software programs; skill support networks that should be developed; infrastructure requirements; and importantly, the amount of capital one will require to achieve their goals.

These resources will need to be included in the overall budget for the practice, and the practitioner needs to be conscious of the financial impact of adding each new service. A key principle is to deliver all of the practice's core services with resources available within the practice. Then, if a client requires a service that the practice considers as "non-core," they have the option of using a specialist provider from outside the practice, either by subcontracting that provider or by referring the client to that specialist provider.

6.1 Staffing and Human Resource

Good administration is essential for any practice—the practitioner needs to allocate roles that suit the abilities and interests of their people. The degree to which the practice can provide good service and be successful is determined by the calibre of staff and leadership the practitioner provides.

The human resources plan should forecast the likely number of people and the skills base required by the practice. This is the actual mix and type of employees the practice requires to deliver quality services to its clients. The type of staff to hire for the practice should be; loyal, committed and technically competent.

Skills mix identification is also important as it clarifies the skills required to optimize the performance of the practice. This requires a blend of people and skills - both qualified accountants and some administrative support staff with technical skills, business skills and soft skills.

Once one has established these staff requirements, they then need to attract and recruit the appropriate people. Attracting top-quality talent is one of the biggest challenges facing practices today. Other important staffing issues that have to be addressed include the practice's ability to retain, motivate, and train its employees. The practice needs to do all this with the aim that work will be done by the lowest-cost person capable of doing it competently, and in the most efficient manner possible.

Staff Remuneration is also as important and the practitioner may choose any of; the fixed pay, commission or partnership arrangements for employees.

Continuous professional development is a must for a tax practitioner to remain relevant. A tax practitioner and their staff who are members of the Institute have a

duty to maintain a high level of professional competence throughout their career. They should therefore obtain Continuing Professional Development (CPD) by training at or through: Seminars; Workshops; Conferences; Lectures; and Online studies.

The tax practitioner and their staff members are further required to maintain records and documentary evidence sufficient to support their attendance or completion of CPD activities for a minimum of four years, and produce such records and documentary evidence when they are selected for an audit conducted by the Institute.

6.2 Other Resources

The practitioner should consider ownership of assets - buy assets rather than borrow to have them/ leasing (motor vehicles, printers, the phone system, everything) as this gives them outright control over them.

6.3 Revenue and Cost Management

A practice's financial sustainability relies on reliable and consistent cash inflows, also called revenue. Proper revenue management relies on accurate record keeping, which then requires the practice to invest in appropriate software programs for recording a practice's incomes and expenses and generate periodic reports.

Cost management involves dealing with operational overheads. The practice should strive to maintain separate fund accounts for the different services so that there is a clear demarcation of revenue generated and associated costs for the different service lines. Billing ought to be done in a timely manner for work delivered and an aging analysis on pending bills maintained.

7.0 Workflow Management

Workflow management provides the infrastructure for the setup, performance and monitoring of a defined sequence of tasks. It helps the practice take control and manage its routine processes by; allowing automation on repetitive business processes, follow-up on uncompleted tasks in the process, tracking of teams on engagements and assigning resources appropriately.

A typical practice-wide workflow process would include;

- Initial discussions with the client - expression of interest to do work through bidding processes and then contracting (engagement letters).
- Engagement performance - planning & budgeting (time & resources), assignment of teams, execution, and supervision, which would basically entail a monitoring and evaluation of the work done by the team, check and see if they met the intended objectives, whether the billing was correct, if they faced any challenges and how to mitigate these in future, obtain client feedback and respond to any issues.
- Completion & reporting - engagement finalisation and reporting (delivery of outputs).

8.0 Compliance

8.1 Document Management/ Record keeping

Keeping correct financial records for any business is a mandatory requirement in the Tax Procedures Code Act, 2014. The tax practitioner should ensure that they;

- a) Retain documents and files for the legally required period (i.e. 5 -7 years)
- b) Keep electronic communications.
- c) Keep supporting working paper files.
- d) Conduct routine back up of data.

8.2 Quality Control and Risk Management

Practitioners responsible for tax practices should develop appropriate procedures and provide adequate staff supervision to ensure that the staff they supervise comply with applicable professional, legal, or regulatory requirements.

A tax practice quality management system (such as on client acceptance, concurring reviews, involvement of suitably qualified specialists, etc.) is considered a good practice. The objective of such systems is to provide reasonable assurance of compliance with applicable professional, legal, or regulatory requirements.

Risk management provides a framework for identifying, evaluating, and acting on risks within a tax practice. Monitoring and managing risk is one major way to ensure quality. It is the responsibility of every employee in the practice to undertake this responsibility. The practice must develop and document policies and procedures to manage risk and ensure quality.

Categories of risks that a tax practitioner may be prone to include;

- Client risk - the risk of taking on the wrong clients.
- Contracting risk-unclear terms and conditions/ responsibilities/ ground rules governing relationships with clients, scope of services.
- Technical risk - unprofessional work, lack of supervision and review, and negligence.
- Reporting risk - unsupported work done.
- Third party risks - issues of confidentiality, responsibilities of other parties on work done, and reporting roles.
- Financial risks - improper pricing, billing and collection.

Some useful tips on bringing down such risks;

- Use of engagement letters - proper contracting details
- Develop procedures for each type of work
- Develop a technical database
- Proper supervision and review of work done.

8.3 Professional and ethical conduct

The *Code of Ethics for Professional Accountants* establishes the fundamental principles for professionalism and ethical behaviour within a professional tax practice. It identifies ethical risks, assists in evaluating the significance of these

threats and provides guidance on how to apply suitable safeguards to eliminate or reduce the threats to an acceptable level.

The five fundamental principles on which the IESBA Code is based - integrity, objectivity, professional competence & due care, confidentiality and professional behaviour must always be adhered to by the tax practitioner at all times.

Specific guidance with regard to the IESBA Code to illustrate application of the five fundamental principles to tax advice²;

a. Integrity

Professional tax practitioners should act honestly in all their professional dealings with their clients, tax authorities, and in other professional or business relationships, and do nothing knowingly that would mislead either by commission or omission.

b. Objectivity

- Professional tax practitioners should seek to advance their clients' positions to the extent those positions and their efforts comply with applicable professional standards, laws, or regulations.
 - Professional tax practitioners may be exposed to situations that could impair their objectivity. Relationships that bias or unduly influence the professional judgment of the practitioner should be avoided.
 - Professional tax practitioners should explain to their clients the material risks of their advice and the basis on which the advice is given. For example, if facts and circumstances lead a practitioner to believe a tax penalty might be assessed on the client, the practitioner should advise the client and discuss any opportunities to mitigate such penalty, for example by disclosing the position on the tax return or by taking a different position.
 - Professional tax practitioners should disclose to their clients if they are receiving commissions, incentives, or any other advantages, and the amounts they receive from third parties relating directly or indirectly to the matter upon which they are advising their clients.

c. Professional Competence and due care

- Professional tax practitioners should clearly state the scope of their work in their terms of engagement. Practitioners have a professional duty to carry out their work within the terms of their engagement, which reflects the mutual understanding of agreed-upon work with their clients, and with the requisite skill and care. If the practitioner does exceed the scope of their work, they should agree revised terms with the client.
- When advising a client, the professional tax practitioner has a duty to serve that client's interests within the applicable professional standards, laws, or regulations.

² As adapted from IFAC'S Guide for Professional Accountancy Organizations—Developing Good Practices for Members Providing Tax Advice

- Professional tax practitioners should carry out their work with a proper regard for the technical and professional standards expected. The practitioner should not undertake professional work which they are not competent to perform unless they obtain appropriate assistance from a suitably qualified specialist. Where such assistance is obtained externally, due regard should be had to client confidentiality.
- Professional tax practitioners should give advice in the context of the commercial and other non-taxation objectives and the facts and circumstances of their clients. If there is more than one tenable interpretation of the law, the professional tax practitioner should consider each case on its own individual facts and circumstances. It is the client who makes the final decision on the alternative.

d. Confidentiality

- Confidentiality is a professional principle, a legally enforceable contractual obligation, and a requirement subject to regulatory oversight in many jurisdictions. Professional tax practitioners should comply with applicable professional, legal, or regulatory requirements for client confidentiality, data privacy, and data protection.
- Professional tax practitioners may only disclose information without their clients' consent when there is an express legal or professional duty to disclose. In such case, and subject to the provisions of the law (e.g., in relation to "tipping off"), the practitioner should consider informing the client of such duty. Legal advice should be sought if there is any doubt regarding the disclosure of information or if there is a risk of a challenge by the client.

e. Professional behaviour

- Professional tax practitioners should act in a way that will not bring them, their professional organizations, or the profession into disrepute. This includes avoiding any tax arrangements with which they might be associated on their own behalf or on behalf of their clients that are not based on a credible interpretation of the law and that may bring them, their professional organizations, or the profession into disrepute.
- Professional tax practitioners should behave with courtesy and consideration toward all with whom they come into contact in their capacity as practitioners.
- Professional tax practitioners should comply with all applicable professional, legal, or regulatory obligations when dealing with clients' tax affairs and assist their clients to do the same. The practitioner should not tolerate and aid or abet tax evasion, which is illegal. The practitioner should strongly advise the client not to enter into any arrangements that the practitioner reasonably believes are, or may be, tax evasion. If a client chooses to ignore that advice, the practitioner should resign from the engagement.

- Professional tax practitioners should advise their clients of the potential consequences of an error or omission and recommend corrective action. They should not inform the tax authority without their clients' permission, except if required by professional standards, law, or regulation. Lacking the permission of or corrective action by the client, the practitioner should consider whether to withdraw from the engagement and discontinue any professional relationship with the client.
- Professional tax practitioners who encounter or are made aware of non-compliance or suspected non-compliance with laws and regulations in the course of advising their clients should follow the requirements of the Code relating to responding to non-compliance with laws and regulations (NOCLAR), where applicable. Serving the interests of their clients will, on occasion, bring professional tax practitioners into disagreement or conflict with relevant tax authorities. Practitioners should address such disagreements or conflicts in an objective, open, constructive, and professional manner, and consider whether to consult a suitably qualified specialist. Nevertheless, practitioners should serve their clients' interests as robustly as circumstances warrant whilst applying these good practices. (See Confidentiality above).
- Professional tax practitioners' own tax affairs should be kept up to date so as to reflect to tax authorities the standard of their professional work and maintain the reputation of their professional organizations.
- Professional tax practitioners should ensure that their internal and external communications, including those using social media, are consistent with these good practices, particularly those relating to confidentiality.

8.4 Handling Mistakes and Complaints

The practitioner should;

- a) Develop a policy of dealing with errors and mistakes within the practice.
- b) Advise the client if an error is discovered that could affect their affairs.
- c) Disclose to the tax authorities, errors made in tax returns.

9.0 A Tax Practitioners Tool Kit

9.1 Tax Law Snapshot - Knowledge of the relevant regulatory framework

Knowledge of the laws, regulations, and practices governing tax practice is a must have for any tax practitioner, including the Double Tax Agreements (DTAs) that Uganda has with other countries. The practitioner must seek to understand their rights and obligations, the rights and obligations of the taxpayer and those of the regulator.

The tax law snapshot should readily be available or easily assessable by clients and should provide a summary of;

- The principal tax legislation

- Subsidiary legislation and regulations
- Tax updates (Acts, gazette notices)
- Tax case laws
- Model agreements in the different DTAs.

9.2 Important timelines for a tax practitioner

- *Tax year-end*

Uganda's fiscal and tax year-end is 30 June. However, a person may be permitted to use a year-end other than 30 June upon approval by the tax authority. The tax practitioner must understand their clients' year-end dates, in order to determine the period within which they are operating.

- *Tax return due date*

When are tax returns due for the different tax types? These are important dates for the tax practitioner. Returns must be submitted by the due date to avoid penalties for late filing and must also be submitted for each tax period (duration for which return is required), to avoid estimated assessments that arise out of non-submission of returns.

The Table below provides the different due dates as updates by the URA - April 2020;

Annual Returns		
Tax type	Provisional return	Final return
Individual income tax	The last day of the 3 rd month after the start of the year of income.	The last day of the 6 th month after the end of the year of income.
Corporate income tax	The last day of the 6 th month after the start of the year of income.	The last day of the 6 th month after the end of the year of income.
Rental income tax 1. Individual 2. Non-individual	The last day of the 3 rd month after the start of the year of income.	The last day of the 6 th month after the end of the year of income.
	The last day of the 6 th month after the start of the year of income.	The last day of the 6 th month after the end of the year of income.
Small business income tax	-	The last day of the 6 th month after the end of the year of income.
Trust income tax 1. Chargeable income in the hands of the beneficiary	The last day of the 3 rd month after the start of the year of income.	The last day of the 6 th month after the end of the year of income.

2. Chargeable income in the hands other than the beneficiary	The last day of the 6 th month after the start of the year of income.	The last day of the 6 th month after the end of the year of income.
Partnership income tax	-	The last day of the 6 th month after the end of the year of income.
Monthly Returns		
Withholding tax	-	By the 15 th day of the following month
PAYE	-	By the 15 th day of the following month
Excise duty	-	By the 15 th day of the following month

- *Payment of tax*

1. Tax is supposed to be paid by taxpayers as it falls due.
2. Any unpaid tax is collected by the tax authority through serving a notice of demand on the person liable.
3. The taxpayer is given at least 28 days from the date of service of the notice within which to pay any outstanding amount specified in the demand notice.

9.3 Adequate Technology

This includes both technology and the knowhow. Tax Practitioners must invest and embrace digital tools and resources for efficiency and reduced cost of operation.

9.4 Year-end planning letters

These would include all the key correspondence to clients in a tax year/period:

1. Engagement letter (Contract) - The engagement letter outlines the scope of work and also outlines the terms and conditions of trade of the practice. The practitioner should carefully consider how to incorporate the practice's trading terms into the client-engagement letter and these must be clear and precise.

The importance of an engagement letter for tax work is to define the terms and limitations of the engagement and to agree these with the client. It can be used to manage clients' expectations and can provide significant protection to the Practitioner against potential claims. This is particularly relevant given the increasingly litigious world in which business is conducted. Professional indemnity insurers regard the failure to issue engagement letters as an increased risk, which may raise the premium. The engagement letter becomes a strong piece of evidence in any dispute, particularly when the client has signed their acceptance of the engagement.

In simple terms, the practitioner should ensure that;

- it is binding on the two parties;

- responsibilities are well articulated;
- clear scope of work (the nature of the services to be provided) is included;
- a statement of the Practitioner's standard terms and conditions is included; and
- Termination clauses are included.

A Sample engagement letter for tax services is attached as *Appendix I*).

2. Business Terms and Conditions

Business terms and conditions set the contract foundation between the practice and the client. A terms-and-conditions document is essential for business as it protects the practice, defines practice procedures, limits liability and explains what the firm has agreed to do.

Special provisions may be appropriate to include in the terms and conditions, but in many instances simply including a few basic sections (addressing price, client confidentiality, quality issues, acceptable payment methods, client communication, warranties as well as complaint resolution processes), creates an effective, but simple document that is easy for the client to understand and meet the firm's business needs (See sample attached as *Appendix II*).

3. Disengagement letter

A formal disengagement letter is standard practice to effectively cease business with a client. It helps to maintain the practice's professional image and put the situation in the clearest terms possible.

The purpose of the letter is to set out matters connected with the practice's decision to cease acting on the client's behalf or the client's decision to replace the practice as its tax practitioners (See sample attached as *Appendix III*).

4. Tax Risks and incentive letters (Management letters)

- Should be customer specific.
- Precise on the observation made, risk inherent and mitigating measure.
- Recommend next course of action.
- Any tax update deemed relevant for the client arising from various amendment of the tax laws.

5. Periodic letters, such as instalment tax advices.

9.5 Pipeline tool - process for tracking and following up prospects

Why track client communications?

Maintaining accurate records of client communications is essential to all tax practices. In order to have increased client retention and satisfaction, and to enhance networks and marketing plans, practitioners must easily be able to recall and verify previous client interactions. These interactions may be personal in nature, such as learning that a client recently travelled to Europe, or financial in nature, such as advising a client to do a specific action in order to save tax monies.

Recalling personal information lets your clients know that you are listening to them and building relationships. Recalling important financial information lets your clients know that you are very competent and professional and that each client is a priority to you. Additionally, in times when the lead practitioner is sick, out on vacation, or perhaps leaves the practice, tracking client interactions enables anyone in the practice to quickly get up to speed and serve the client. A simple consolidated tracker, such as a Microsoft Excel spreadsheet will suffice to track communications.

Example:

Client X calls Janet (a practitioner) on Monday morning. Janet's secretary took a message and asked her to return X's call. Before Janet returns the call, she electronically pulls up the communication tracker, reads the recent correspondence trail and refreshes herself on intricate details of X's situation (including personal and business notes). Janet calls her client, has a friendly conversation (chatting about family vacations and other updates) and answers X's tax question. After the call, Janet updates the client communication tracker to report the highlights of the phone call.

What is involved in the process?

1. Identification
2. Background checks
3. Proposal stage
4. Contracting
5. Follow-up

See sample tracker/ checklist attached as *Appendix IV*

9.6 Communication & Online platforms

Avoid confusing clients with multiple profiles

- You are what you share
- Prioritize your networks
- It's about building relationships
- Don't overshare
- Be transparent to gain trust
- Poor grammar and spelling
- Keep your brand consistent in all networks
- Don't use abusive languages
- Stop sharing the same messages again & again ---this irritates
- Think before tagging

9.7 Client satisfaction survey

A client satisfaction survey should contain the following;

- The objective of the survey
- Summary of the assignment
- Feedback on Timeliness

- Feedback on quality
- Feedback on experience
- Rating scale
- A thank you note for participation

A client satisfaction survey should be conducted at the end of every assignment to obtain their feedback (See sample attached as *Appendix V*).

Sample Engagement Letter (Contract)

[To be printed on the practice headed paper]

COVER LETTER FOR TAXATION SERVICES

To.....

Dear

Engagement letter

Thank you for engaging us as your tax practitioners. I will be your main point of contact and will have primary responsibility for this assignment; the manager responsible for the ongoing work will be This letter and the attached schedule of services, together with our standard terms and conditions, set out the basis on which we will act.

Who we are acting for

We are acting for [client name] only or other nominated person.

Nominated persons

For the avoidance of doubt, [insert name] has agreed to act and is acting as the other nominated person. By signing this engagement letter you confirm and warrant that the nominated person set out above is authorised to give instructions and information to us on your behalf and to receive our advice and work produced on behalf of you.

Any change to the nominated person should be notified to us in writing and will not be effective until acknowledged by us in writing.

Period of engagement

This engagement will start/starts/started on [.....]. The first period for which we will be responsible is [tax year ending/accounts period ending etc]. We will not deal with earlier years unless you specifically ask us to do so and we agree.

Scope of services

Attached is/are the schedules of services listed below which records the work we are instructed to carry out. This/these also state(s) your and our responsibilities in relation to the work to be carried out.

If we agree to carry out additional services for you, we will provide you with a new or amended engagement letter. Only the services that are listed in the attached schedules are included within the scope of our instructions. If there is additional work that you wish us to carry out that is not listed in the schedule(s), please let us know and we will discuss with you whether they can be included in the scope of our work.

Fees

Our fees will be charged in accordance with our attached standard terms and conditions. Please review these to ensure you understand the basis of our charges and our payment terms. We anticipate issuing our first fee note for [Shs. xxx] in [month/year] after we have [insert details of fee trigger, for example completed a tax return].

Limitation of liability

We specifically draw your attention to our standard terms and conditions, which set out the basis on which we limit our liability to you and to others. There are no third parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter OR We have agreed that the following third parties should be entitled to rely on our work pursuant to this engagement letter.

Group companies

You have engaged us to act for the [following companies] within your group of companies *[Insert or attach list]*. By signing this engagement letter you confirm and warrant that the nominated director set out above is authorised to bind all of those companies listed and to give instructions and information to us on their behalf, and to receive our advice and work produced on behalf of those companies.

Your agreement

Please confirm your agreement to the terms of this letter, the attached schedule of services and the standard terms and conditions by signing and returning one copy of this letter.

Yours sincerely

Attachments

1. The following schedules are attached to this engagement letter and should be read in conjunction with it [Insert list of schedules]
2. Standard terms and conditions of business

Acceptance

I [We] acknowledge receipt of your letter dated [], the attached schedule[s] of services and the standard terms and conditions which fully record the agreement between us concerning your appointment to carry out the work described in those documents.

Name..... Signed.....

Date.....

for and on behalf of [CLIENT]

Sample Standard Terms and Conditions of Business

[To be printed on the practice headed notepaper]

1. Applicable law

Our engagement letter, the schedule of services and our standard terms and conditions of business are governed by, and should be construed in accordance with the laws of Uganda. Each party agrees that the courts of Uganda will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

2. Client identification

As with other professional services practices, we are required to identify our clients for the purposes of the anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases.

3. Client money

If we hold money on your behalf, such money will be held in trust in a client bank account, which is segregated from the practice's funds. The account will be operated and all funds dealt with in accordance with the Clients' Monies Guidelines developed by ICPAU. These guidelines can be found on the Institute's website at www.icpau.co.ug.

4. Commissions and other benefits

In some circumstances we may receive commissions and/or other benefits for introductions to other professionals or in respect of transactions that we arrange for you. Where this happens, we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits.

5. Complaints

We are committed to providing you with a high-quality service that is both efficient and effective. If you would like to discuss with us how our service could be improved or if you are dissatisfied with the service that you are receiving, please let us know by contacting [Insert name of relevant partner]. We undertake to look into any complaint carefully and promptly, and to do all we can to explain the position to you.

6. Confidentiality

Communication between us is confidential and the practice shall take all reasonable steps to keep confidential your information except where we are required to disclose it by law. Unless the practice is authorised by you to disclose information on your behalf, this undertaking will apply during and after this engagement.

In case of subcontracting work on your affairs to other professionals, the subcontractors will be bound by the practice's client confidentiality terms.

The practice reserves the right, for the purpose of promotional activity, training or for similar business purpose, to mention that you are a client. As stated above, we will not disclose any confidential information.

7. Conflicts of interest

The practice will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client unless we are unable to do so because of our confidentiality obligations.

The practice has safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests, then we regret that we will be unable to provide further services. If this arises, we will inform you promptly.

The practice reserves the right to act for other clients whose interests are not the same as or are adverse to yours, subject of course to the obligations of confidentiality referred to above.

8. Data protection and Privacy

We confirm that the practice will comply with the provisions of the Data Protection and Privacy Act, 2019 when processing personal data about you [the client]. In order to carry out the services of this engagement, and for related purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns, legal and regulatory compliance and crime prevention, we may obtain, process, use and disclose personal data about you.

9. Disengagement

Should we resign or be requested to resign, we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

10. Electronic and other communication

Unless you instruct us otherwise, we may communicate with you and with third parties via email or by other electronic means. Electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses, nor for communications that are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication, especially in relation to commercially sensitive material. These are risks you must accept in return for greater efficiency and lower costs. If you do not wish to accept these risks, please let us know and we will communicate by hard copy, other than where electronic submission is mandatory.

11. Fees and payment terms

Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility and the importance and value of the advice that we provide, as well as the level of risk.

The practice will bill [monthly]/[quarterly]/[half-yearly] and our invoices are due for payment [upon presentation/within [14]/[30] days of issue]. Our fees are exclusive of VAT, which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate.

12. Implementation

The practice will only assist with implementation of our advice if specifically instructed and agreed in writing.

13. Intellectual property rights

The practice will retain all copyright in any document prepared by us during the course of carrying out the engagement, save where the law specifically provides otherwise.

14. Interpretation

If any provision of this engagement letter, schedules of services or standard terms and conditions is held to be void, then that provision will be deemed not to form part of this contract and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

In the event of any conflict between these standard terms and conditions and the engagement letter or schedules of services, the relevant provision in the engagement letter or schedules will take precedence.

15. Internal disputes within a client

If the practice becomes aware of a dispute between the parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties, we will continue to supply information to the [registered office/normal place of business] for the attention of the [client].

16. Lien

Insofar as the practice is permitted to do so by law or professional guidelines, the practice reserves the right to exercise a lien over all funds, documents and records in its possession relating to all engagements for the client until all outstanding fees and disbursements are paid in full.

17. Limitation of liability

The practice will provide services with reasonable care and skill. The practice's liability to the client is limited to losses, damages, costs and expenses directly caused by our negligence or wilful default.

The practice will not be liable if such losses, penalties, interest or additional tax liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information or if they are caused by a failure to act on our advice or a failure to provide us with relevant information.

The practice will not be liable to the client for any delay or failure to perform obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

The practice will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of the client.

18. Limitation of third-party rights

The advice and information the practice provides to the client as part of our service is for their sole use and not for any third party to whom the client may communicate it, unless the practice have expressly agreed in the engagement letter that a specified third party may rely on the work.

The practice accepts no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of the work that the client makes available to them.

19. Period of engagement and termination

Unless otherwise agreed in the engagement letter, the practice's work will begin when we receive the client's implicit or explicit acceptance of that letter. Except as stated in that letter, the practice will not be responsible for periods before that date.

Parties may terminate this agreement by giving not less than 21 days' notice in writing to the other party, except where the client fails to cooperate with us or we have reason to believe that you have provided us or the tax authority with misleading information, in which case the practice may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

In the event of termination of this contract, the practice will endeavour to agree with the client the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

20. Reliance on advice

The practice will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if the practice provided oral advice (for example, during the course of a meeting or a telephone conversation) and the client wishes to be able to rely on that advice, they must ask for the advice to be confirmed in writing.

21. Retention of papers

The client has a legal responsibility to retain documents and records relevant to their tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you [if requested].

While certain documents may legally belong to the client, the practice may destroy correspondence and other papers that it stores, electronically or otherwise, which are more than seven years old. The client must inform if they require the return of any specific document or their retention for a longer period.

Sample Disengagement Letter

ADDRESSEE

To: Business/client name

Dear.....

1. Purpose

The purpose of this letter is to set out matters connected with [our decision to cease acting as your tax practitioners] OR [your decision to replace us as your tax practitioners] with immediate effect except to the extent provided for under paragraph 3 of this letter.

2. Summary of services provided

During the course of our professional work for you we have provided the following services: *[insert services provided]*.

These services, together with a summary of the respective responsibilities of both yourselves and us relating to them, and the terms of business on which we provided the services, were set out in our letter of engagement to you dated

The advice that was provided to you during the course of our professional engagement was for your sole use and did not constitute advice to any third party to whom you might have communicated it. We accept no responsibility to third parties for any aspect of our professional services or work that has been or may be made available to them.

3. Current status report

To ensure that you are fully aware of the current status, including applicable dates by which aspects of these services are normally due, we attach to this letter a progress report. This report sets out, by service, information relating to the last completed service cycle, details of progress to date in respect of the current service cycle, and its applicable 'due date'. This report should assist the practice succeeding us as your tax practitioners to assume responsibility for this work.

In view of the due date relating to service we have agreed to continue with our responsibilities in respect of this service alone and the arrangements as set out in our engagement letter continue to apply to this service until.....*[insert end date of service]*.

4. Respective responsibilities

With respect to our resignation as your tax practitioners, our responsibilities to you, with the exception of the specific matters referred to in section 3 (above) will cease with immediate effect. You will be solely responsible for identifying another tax practitioner to take on these responsibilities or to satisfy the need for the services that we provided in other ways. To assist you and any successor, we have drawn your attention to relevant dates associated with the services provided in section 3 (above).

Our responsibilities, on resignation as tax practitioners, include responding to the enquiry of any successor and disclosing, with your consent, any issues or circumstances relevant to their decision to accept or decline appointment. It is also common for Practitioners to combine this initial professional enquiry with a request for information and documents relevant to the engagement. We will, unless significant additional work is entailed, be pleased to respond to these enquiries at no additional fee, and would be pleased if you would indicate your agreement to our satisfying these requests by signing and returning to us the authority attached to this letter.

5. Retention of records

During the course of our work we have collected information from you and other parties acting on your behalf. Some of these records and other items of documentation should be retained by you to satisfy your statutory obligations. We will be pleased to return any original documents or documents that legally belong to you on request. We should advise you, however, that if you fail to collect such

records within six months of the date of this letter, we cannot be held responsible for their safekeeping and we may return any documents to your last known address and/or destroy any documents and records that we hold without further notice.

6. Fees

With reference to our fees, we calculate that an amount of Shs..... plus VAT, as set out on the attached invoice, remains due from you.

A further fee will be due to us in respect of the additional work set out in section 3 (above) and if it is necessary to carry out work outside the responsibilities outlined in this letter, we will advise you in advance.

7. Tax Authority

We have informed the tax authority that we are no longer acting for you and that, until further notice, all correspondence should be sent to you in the event that a new practitioner has not been appointed.

8. Confirmation of our agreement

To confirm that you have read and understood the contents of this letter and agree that it accurately reflects your understanding of our disengagement, please sign and return the enclosed duplicate. If it is not returned to us within [21 days] of the date of this letter, we shall proceed as if you had provided such agreement.

Yours sincerely

*[Date:
Name of practice]*

Sample Client Communication Tracker

Here below is a sample document that may be used to track client communications. A tax practitioner can use this document for each client. Jot down quick information regarding each interaction, and then save this document in your client's file (recommended: in an electronic file room or portal). Ensure that everyone in the practice constantly updates the document and that it is easily accessible.

Sample information is shown on the document to help you get started:

Date	Subject	Form of communication/ parties involved	Details of communication/ next steps
1/1/20	Travel plans to Europe	<ul style="list-style-type: none"> • Email • In-person • Phone call • Other 	I ran into client X at the Mall. She informed of her plans to travel to Europe for a month. She plans to give me her tax records in late Feb.
25/1/20	Inquired about	<ul style="list-style-type: none"> • Email • In-person • Phone call • Other 	Client X wanted her to know the filing deadline for PAYE. I advised her that 15 th day of the following month and also return her tax records by March 5.

Sample Client Satisfaction Survey - for tax services

We appreciate your feedback on the performance of your tax services team. Your responses help us know if we are achieving our goals of exceptional service, quality and performance. Please take a few moments to complete our very brief 15-question survey on the tax services provided in the past year.

Contact information

(If you prefer to remain anonymous, please skip this question)

- Name:

	First		Last
--	-------	--	------

- Company Name:

Please answer the following questions on our tax services;

Your Relationship with the practice

- How satisfied are you with the practice?

Very satisfied	Mostly satisfied	Satisfied	Not very satisfied	Unsatisfied
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

- How satisfied are you with our performance on the most recent engagement?

Very satisfied	Mostly satisfied	Satisfied	Not very satisfied	Unsatisfied
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

- Please select the attributes from the list that describe what you like about the practice. (select all that apply)

- ☐ The quality of work
- ☐ The attention to detail
- ☐ Responsiveness of staff
- ☐ Value for fees
- ☐ Timelines of deliverables
- ☐ Accessibility to partners
- ☐ Familiarity with my industry
- ☐ Making connections to other businesses through referrals from the partners or staff

- ☐ Others

Your Relationship with our Staff

4. Who serves as your Engagement Partner?

5. Please rank the PARTNER on the following:

	Extremely	Greater than Expected	As Expected	Less than Expected	Not at All
Knowledgeable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Proactive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Responsive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Easy to Contact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. Overall, how satisfied are you with your interactions with this PARTNER?

Very satisfied	Mostly satisfied	Satisfied	Not very satisfied	Unsatisfied
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Who serves as your main POINT OF CONTACT?

- ☐ Engagement Partner (named above) [if selected you will skip to question 9] OR
- ☐ Other Partner/Sr. Manager/Manager/Supervisor

9. Overall, how satisfied are you with your interactions with this POINT OF CONTACT?

Very satisfied	Mostly satisfied	Satisfied	Not very satisfied	Unsatisfied
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10. How could we improve our service to you?

Would you recommend our tax service team?

11. How likely is it that you would recommend our TAX services to a friend or colleague? (10 = Most likely, 1 = Least likely)

10	9	8	7	6	5	4	3	2	1
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12. Have you recommended us to anyone in the last 6 months?

- ☐ Yes
- ☐ No

13. What other services would you be interested in discussing with us? (Check all that apply)

- ☐ Audit, Review, Compile or Prepare financial statements
- ☐ Tax credits and incentives
- ☐ Internal control and systems review
- ☐ Benchmarking analysis and reports
- ☐ Estate planning
- ☐ Due diligence
- ☐ QuickBooks implementation, training or support
- ☐ Interim and Part-time controllership
- ☐ Other

14. May we use you as a reference?

- ☐ Yes
- ☐ No

15. Please share additional comments, questions, observations or feedback.

Thank you for sharing your feedback with us.