



TRAINING / ACCOUNTANCY / CONSULTANCY

1. AAS guarantees that it will use its best endeavours to organise the preparation of your tax return and any due refund of income tax.
2. AAS will organise the preparation and submission of tax return, as well as a refund of the maximum amount possible based on the information and documentation provided by its customers and in line with the legal entitlements and obligations of the customer within the tax law of the country.
3. AAS will prepare the tax return as expediently as possible, subject to the provision of the necessary information by the customers and the efficient processing of the tax return by the relevant tax office.
4. AAS is not responsible for the subsequences where:
 - a. the customer has provided information which is false, inaccurate, incorrect, insufficient or misleading in any way;
 - b. the tax authority has different information on its system than that provided by the customer
5. AAS will endeavour to help the customer resolve these issues, provided it receives all necessary information and instruction from the customer.
 - a. If the customer does not pay his fee to AAS on a voluntary basis or on request from AAS, AAS reserves the right to:
 1. Take legal action to pursue the customer for the fee due
 2. Publish the name of the customer as a Bad Debtor in the local newspaper, on the AAS website and other media if the fee has not been paid within the rational terms given.
 3. Report the customer as a Bad Debtor to the relevant financial institutions.
6. All emails to the customer will be sent to the email address provided by the customer at registration. AAS will expect that the customer will ensure there is sufficient space in his/her inbox to receive all emails and that the customer checks his/her email regularly.
7. AAS has a minimum fee for each process. Information about these fees can be gained from www.online-taxreturn.com For further information about the fees, email info@Online-taxreturn.com . AAS will provide information of the fee applicable for each action.
8. For additional value-added services provided by AAS to the customer, additional fees will be charged to cover associated administrative and management costs. Such additional services include, but are not limited to, document retrieval, personal number verification, residency and non-residency document organisation where relevant, amendment preparation for previous returns, and certain payment options. For information about the fee for the additional services rendered for an individual case, the customer should email fees@Online-taxreturn.com. AAS will provide information of the fee applicable per customer case.
9. AAS will send the refund to the customer as agreed per communication with the customer.
10. The AAS calculators should be used as estimation tools only. It should be used solely for the purpose that it is intended. All calculators provided by the AAS are an indicator of what the

customer may be entitled to based on the information inputted by the customer. Final amounts due to the customer will depend upon the information and data on actual documents submitted, the information made available and the decision of the Tax Office.

11. Unless requested to do otherwise by the customer, AAS will advise current and past customers of:
 - a. all new services that they may avail of with AAS;
 - b. all new services offered by AAS and associated companies.
12. From time to time, AAS may amend or add to these Terms and Conditions should the need arise. Such changes will be posted on the web-site and customers are advised to check it regularly to receive these updates.
13. The submission of a registration to AAS, by web, post, hand, fax, or email, constitutes agreement to these Terms & Conditions, including amendments thereto, by the customer.
14. Should the customer at any time like to query the quality of service delivered, he/she is invited to email us at [info@ Online-taxreturn.com](mailto:info@Online-taxreturn.com) . We will guarantee that the email will be replied to within 48 hours.
15. AAS can not guarantee to meet deadlines as this will depend upon us receiving information from the customer in a timely fashion.
16. AAS Investments and Consultancy Ltd, whose sole proprietor is MEMBER OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS, CONFIRM THAT UNDER THE PROFESSIONAL ETHICAL GUIDELINES BY WHICH WE ARE GOVERNED, ANY INFORMATION WHETHER OF A PERSONAL OR BUSINESS NATURE, RECEIVED FROM EITHER CLIENTS OR POTENTIAL CLIENTS, WILL IN ACCORDANCE WITH CURRENT LEGISLATION, BE TREATED WITH THE STRICTEST CONFIDENCE WITH TOTAL PRIVACY ASSURED AND THAT NO INFORMATION WILL BE DISCLOSED TO THIRD PARTIES. THE PROFESSIONAL INTEGRITY AND CONFIDENTIALITY REQUIRED IN CLIENT RELATIONSHIPS WILL BE MAINTAINED CONSISTENTLY AT ALL TIMES.

Construed and interpreted in accordance with English Law governs these terms and conditions.

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