

Has the firm provided any advice or services in relation to tax planning schemes (company or personal) that could be considered as tax avoidance, even if only as an introducer? YES / NO

If 'Yes', please complete the table below and answer the following questions relating to the types of tax planning or tax consultancy offered.

Name of scheme	Number of investors	Year invested	Total amount invested	Maximum amount invested by any single investor	Average amount invested	Number of investors remaining in scheme

Please continue on a separate sheet if required

- 1 Has the firm ensured that such schemes have been disclosed to HMRC under the Disclosure of Tax Avoidance Scheme rules?
- 2 Are any of the schemes of a type highlighted on the HMRC website "Spotlights" page?
- 3 Have any of the schemes been reviewed or are they being currently reviewed under the General Anti Avoidance Rule (GAAR)?
- 4 Has the firm ensured that clients are made fully aware of the risks of entering into any tax scheme, that such transactions may not succeed in their objectives and that they may be subject to litigation, costs, un-certainty or possible changes in the law?
- 5 Has the firm ensured that its Terms & Conditions exclude liability for advice provided by third party specialist advisors and do you ensure that clients enter into separate Terms & Conditions with such promoters / providers?
- 6 Are multiple clients entered into the same schemes?