

1. 'Nannytax' is a trading name of **Enable Limited** (company registration no: 4552449) whose registered office is at **Victoria House, 125 Queens Road, Brighton, East Sussex BN1 3WB**. Nannytax acts in the capacity of 'payroll agent' for a client, being the person employing the nanny. As 'payroll agent', Nannytax is not a party to any employment or other arrangement entered into between a client and that client's employee and is therefore not responsible for fulfilling any statutory obligation or making any payment required by statute that may arise as a consequence of the relationship between employer and employee.
2. From **1st January 2009**, Enable Ltd, trading as Nannytax, is registered with HMRC under the **Money Laundering Regulations 2007**, and is required to, and will comply with all legislation and appropriate guidelines designed to combat money laundering activity, the funding of terrorist or criminal activity in the jurisdictions in which it operates. Nannytax is required under the rules of the HMRC and the provisions of the Money Laundering Regulations 2007 to verify the identification of its clients. For this purpose you agree to provide the documents and information that may be required to comply with the company's procedures.
3. All pay periods administered by Nannytax are based upon calendar weeks or calendar months. Other payroll periods requested by clients (e.g. mid-month to mid-month) will generally not be accepted since Nannytax software systems and payroll runs are based upon complete weekly or monthly cycles. Where employment starts or ends otherwise than on the first or last day of a week or month, the first (or last) payslip issued will be to/from the date specified, as the case may be. An employee's pay frequency can only be changed at certain points during the Tax Year.
4. Nannytax provides each client with electronic payslips which will be made available to download through the client's personal 'Members Area' account. In certain circumstances, it will be possible for Nannytax to post payslips to the client when an agreement has been reached between Nannytax and the client. Unless a request and agreement for posted payslips has been made, it will remain the client's responsibility to download payslips to give to their employee/s. Nannytax cannot be held responsible for any client's employee/s not receiving payslips.
5. All Nannytax subscriptions will run for a specified period, normally twelve months, from the first week or month of tax records maintained on behalf of a client. One subscription covers one employee, or any number of single employees employed consecutively (but not concurrently) over a twelve month period. Where a client joins Nannytax with retrospective employment payroll, liability to be calculated and declared, the subscription period will be backdated to the start of the period in question. Where the backdated period is more than twelve months' duration, an additional annual subscription (or subscriptions, if more than twenty four months) will be requested.
6. Nannytax may cancel the contract at any time by giving to the client not less than three months' notice in writing.
7. Nannytax's fees are payable annually in advance, and its fees (plus VAT) will be payable immediately in full and the Nannytax service will not commence until such payment has been received. Thereafter, Nannytax's fees will be payable upon the renewal of the contract for a further twelve month period or for such period as may be agreed with Nannytax. Failure to pay by the date of renewal of the contract will result in the suspension of any services being provided by Nannytax at that time.
8. Where Statutory Sick Pay or Statutory Maternity Pay calculations are carried out on behalf of a client in parallel with additional payroll calculations for a second or replacement employee during the same payroll period, Nannytax reserves the right, at its discretion, either to reduce a client's subscription period commensurately to cover the cost of additional work involved or to charge an additional fee in respect of such additional services. Reduction of the subscription period in accordance with this paragraph 8 will not, for the avoidance of doubt, reduce the fee payable to Nannytax by the client.
9. Where information concerning changes in employment arrangements are not provided in good time by a client, and especially where this results in a significant amount of extra work for Nannytax (e.g. in amending client records, reissuing payslips or resubmitting statutory forms to the HMRC), Nannytax reserves the right, at its discretion, either to reduce the period of a client's subscription or to charge an additional fee, to cover the additional work involved.
10. Where a client's particular circumstances result in a significantly increased amount of work for Nannytax, Nannytax reserves the right, subject to notification to the client, either to reduce the period of a client's subscription or to charge an additional fee, to cover such additional work.
11. Where a client ceases to require the Nannytax service before the relevant subscription period has expired, it will be entitled to a subscription refund, upon request, in line with Nannytax's current fee tariff for short subscriptions. The refund policy takes into account Nannytax's right to deduct any necessary sums to cover additional work required to file statutory HMRC reports on behalf of the client and to correspond with HMRC to close down the client's PAYE Scheme.
12. A full refund of a new Nannytax subscription is available within 14 days of joining if a client decides not to use the service. Nannytax will retain an administrative fee of £30 for full refunds requested after 14 days.
13. In the event of a dispute arising between a client and that client's employee, Nannytax will act on the client's instructions. However, factual payroll information will not be unreasonably withheld from a client's employee who will generally have a statutory right to access to their PAYE records. Nannytax also reserves the right to advise a client where that client's proposed course of action in a dispute is in breach of his or her statutory obligations as an employer, and to refuse to carry out any such instructions from a client if this is the case.
14. Nannytax will not bear any responsibility for HMRC penalties, interest charges or other costs that may arise as a consequence of failure on a client's part to make income tax or National Insurance liability payments due by dates notified to that client either by Nannytax or by the HMRC, or as a consequence

of the client's failure to make information available to Nannytax which would affect or delay the submission to the HMRC of statutory returns by the relevant due dates.

15. Nannytax will not bear any responsibility for additional tax and National Insurance liabilities which may arise as a consequence of a client agreeing to pay a net wage to his or her employee where variations in that employee's personal tax code from the standard single person's tax allowance in any given tax year result in the client incurring additional liability to that which would have been incurred had a gross wage been agreed.
16. Nannytax will not accept liability for overpayment or underpayment of wages incurred as result of an error (howsoever arising) in processing a client's specified wage for any period in excess of one month from the date on which the first payslip for a full period of a week or month at the newly instructed rate is sent to the client. It is each client's responsibility to check payslips received from Nannytax to ensure that the specific net pay or gross pay sum they have stipulated is shown on the first full week or full month payslip provided.
17. Nannytax will not bear any responsibility for HMRC penalties or interest charges which may arise as a result of employment arrangements existing prior to a client appointing Nannytax or for retrospective liability due or the consequences of late-filing a declaration of retrospective liability where the client appointed Nannytax after the due date.
18. While Nannytax will make all reasonable efforts to make clients aware of the tax and National Insurance implications of their proposed or actual employment arrangements under the PAYE system, Nannytax will not bear any responsibility for liabilities that may arise out of a client's unfamiliarity with or lack of understanding of how the PAYE system works in terms of their own particular employment arrangements. It is the client's responsibility to seek appropriate professional advice, if required. Nannytax will not be held responsible for any additional tax or National Insurance liability incurred as a consequence of the client, failure to follow advice given by Nannytax.
19. Nannytax reserves the right to alter, amend and reissue these terms and conditions under which it provides its service as a result of changes in law or as a result of issues that arise in the course of providing a service to its clients. Clients will be notified in advance of any changes to Nannytax's terms and conditions which affect them.
20. 'Nannytax HR' is a service provided by Ward Williams HR. From time to time, Nannytax may introduce Nannytax HR to clients of Nannytax. Nannytax HR is not part of Nannytax, and is not owned by Enable Limited. Nannytax accepts no liability for any loss or damage, direct or indirect, and howsoever arising, arising as a result of any advice by Nannytax HR or the services of any other organisation introduced by, but not within the control of, Nannytax. Nannytax will, when introducing any third party provider of services to the client, bring it to the client's attention that such organisation is not controlled by Nannytax. The client is under no obligation to use the services of any third party service provider introduced by Nannytax.
21. Nannytax will not accept liability for any consequences arising from the failure of Nannytax to receive information from a client or of a client to receive information from Nannytax where such failure is due to a failure of the postal or other communications system (such as e-mail or telephone) or any other circumstances over which Nannytax has no direct control. Without prejudice to the generality of the foregoing, Nannytax accepts no liability for bank or other charges or expense incurred as a result of late or non-receipt of payslips and any consequent failure by a client to pay salaries. It is the client's responsibility at all times to ensure payment of salaries is made on time. Clients are requested to contact Nannytax if information they are expecting from Nannytax has not been received within ten working days of it being due – unless they have already been advised by Nannytax of a longer timeframe or of specific reasons for such a delay.
22. Nothing in these terms and conditions shall exclude any liability of Nannytax for death or personal injury caused by Nannytax's negligence.
23. The handling and processing of personal data by Nannytax complies with the Data Protection Act 1998. Nannytax's database of client information is securely protected against unauthorised entry. Nannytax observes a strict duty of confidentiality and will not disclose information held by it to any person without the client's consent unless compelled to do so by law.
24. Each party to this contract acknowledges that this contract contains the whole agreement between the parties and that it has not relied on any oral or written representation made to it which is not set out in this contract. This paragraph is not intended to relieve a party of any liability incurred for fraud.
25. This contract shall be governed by English law.
26. Current edition: Issued 26.10.2017