

HMT Code of Conduct

Knowledge

HMT is contracted by clients for our technical expertise which we demonstrate in the field of commodity taxes. HMT specializes in maximum overpayment and findings and recovery in the following sales and service tax services: ORST, GST, QST, EHT, HST and BCSST. Our team not only maintains, but constantly upgrades their technical knowledge base. They are aware of the current trends and various issues in the marketplace.

Professionalism

As tax professionals, we conduct ourselves in a businesslike fashion and practice good business ethics at all times. Our team appreciates the pressures and constraints that our clients are under and are respectful and aware of our client's limited time. A review must be as painless as possible for the client. We possess strong organization and management skills which result in:

- Starting and finishing reviews on a timely basis
- Conducting ourselves in accordance with the client's working environment and culture.
- Scheduling meetings before leaving whenever possible
- Getting back to clients as and when agreed
- Returning all calls, including HMT TaxLine calls, promptly
- Being on time and keeping appointments
- Fostering an atmosphere of honesty and trust with our clients

Communication with Clients

It is important that we communicate with our clients during and after the review so that the client is made fully aware of what has been prepared and submitted to the various levels of government. The client should be kept apprised of the status of all recoveries.

This includes:

- Advising the client of the review process and requesting their agreement (this can prevent misunderstandings later),
- Keeping the client informed of our progress during the review
- Meeting with the client to present and explain findings
- Answering any questions to the client's complete satisfaction
- Providing thorough documentation to support recoveries

Efficiency

Given the daily pressures that clients are under, we provide our service efficiently and with minimum disruption to the client's day to day business. Our team ensures that they perform the review that best fits their client's needs. We achieve this by:

- Understanding the client's organization and accounting procedures
- Utilizing time to the maximum
- Scheduling sufficient time to complete reviews
- Ensuring all information is readily available
- Printing final schedule of recoveries onsite where appropriate

Availability

It is important that the client has access to their assigned auditor when they need to contact them during business hours. This consists of:

- Being there when the client needs us
- Providing reliable telephone and e-mail access points
- Advising the client when we are on vacation via e-mail

Attitude

We have been contracted to perform a valuable service for the client. We must act accordingly. It is important to approach the client with a positive and confident demeanor. After all, we are the experts and have a proven record of finding recoveries. Our role is to assist the client in recovering their overpaid taxes and, along the way, assisting the client, and answering any commodity tax questions asked by the client. We shall:

- Arrive on the first day with a positive attitude
- Work to develop a positive relationship with the client
- Provide a high level of service to all clients
- Educate the client, in some way, about their commodity tax practices
- Respond enthusiastically to HMT TaxLine questions

Customized Service

We provide a valuable service that puts money back into the company's pocket; however, it is important that we provide clients with the added value they are looking for. We can do this through providing the client with a higher level of service than the competition. Each client wants to be treated as an individual and not just another face in the crowd. A higher level of service means providing a more customized service that educates and better fits the needs of a particular client. We can achieve a higher level of service by:

- Recognizing the right level of service that each client demands
- Treating the client according to how they want to be treated
- Providing current information to fit the client's needs
- Conducting a formal Tax Seminar of proper length and format
- Taking the time to research the answers to HMT TaxLine questions
- Contacting the client with pertinent legislative changes at Budget time
- Going the extra mile and above and beyond where necessary

A Continuing Resource

We take the time to demonstrate our knowledge, experience and expertise and share ideas freely. We work to reassure the client that they have made the right decision by contracting HMT as their tax recovery expert. We do this by:

- Letting the client know who we are and what our tax experience is
- Demonstrating our expertise during the review
- Providing logical and well reasoned answers to HMT TaxLine questions
- Addressing the audience at the Tax Seminar

In Summary

We:

- Are passionate about what we do
- Excel at what we do
- Do more than we are asked to do
- Take satisfaction and pride in what we do
- Are sincere and honest in what we do
- Make a difference!