

## Appendix 2

### Standard Constable VAT Consultancy LLP billing rates with effect from 1 April 2022.

The following are Constable VAT Consultancy LLP's standard billing rates at the time of this engagement.

Our billing rates will be subject to periodic review and may be varied to reflect the nature and complexity of, or the risks associated with, a particular assignment.

<b>Grade</b>	<b>VAT exclusive hourly rate</b>
Partner	£410
Senior Manager	£285
Manager	£240
Assistant Manager	£205
Consultant	£165
Tax Assistant	£100
Administrative Assistant	£60