

Tax Investigations Service Summary

Service Period: 1st November 2018 to 31st October 2019

Our Tax Investigations Service is fully backed by an Insurance Policy, which we have taken out with Abbey Tax.

Service protection

Fee Protection of up to **£75,000** is provided in the event of:

Full and Aspect Enquiries into:

- ✓ Corporation Tax Returns
- ✓ Partnership Tax Returns
- ✓ Sole Trader Tax Returns
- ✓ Personal Tax Returns

Disputes into:

- ✓ VAT
- ✓ Employer Compliance (PAYE, P11D and NIC)
- ✓ IR35

Code of Practice 8 enquiries (£1,000 limit of indemnity) and Inheritance Tax enquiries (£1,000 limit of indemnity)

HMRC use of Information and Inspection Powers/Sch. 36 Pre Disputes in respect of:

- ✓ VAT control visits
- ✓ Employer Compliance Visits
- ✓ Check of Employer Records
- ✓ National Minimum Wage reviews
- ✓ Interventions
- ✓ Requests for information
- ✓ Capital Gains Tax

Main Exclusions

- Fees incurred prior to the written acceptance of a claim.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections, Fraud Investigation Service, Counter Avoidance Sections and Code of Practice 9 cases.
- Returns submitted more than 90 days after the due date.
- Notification by HMRC of any of the above prior to subscribing to the service
- Failure to notify/register for tax or VAT.
- Compliance costs associated with routine submission of statutory returns and costs for third party valuations.
- Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC
- Where there is no reasonable prospect of challenging HMRC (VAT, PAYE and IR35 Disputes).
- Tax planning arrangements where HMRC have allocated a DoTAS Number and/or bespoke tax planning arrangements outside of the normal trade.

In the event a client suffers an investigation, we will represent you and reclaim any costs incurred in dealing with the Enquiry directly from the insurance company. The practice will be responsible and have the discretion for making claims under our Policy. Clients will be responsible for any fees that we cannot recover from our Insurers.

Business legal helpline – 24-hour, 365 days a year

Employment, health and safety, and business legal advice

Business clients who subscribe to the service also have access to a 24-hour telephone helpline. More information can be found overleaf and details of how to access this service will be sent with your service confirmation.

