

## Tax Investigations Service Summary

Our Tax Investigations Service is fully backed by an Insurance Policy, which the practice has taken out with Abbey Tax Protection. The Service covers the period 1 December 2013 to 30 November 2014 and we are able to make a claim in respect of the fees which we accrue when we defend a client who is under investigation by HM Revenue & Customs (HMRC) in respect of any of the following events:

✓ <b>Self Assessment Full Enquiries</b>	The trigger point is the issue of the S9A, S12AC TMA 70 or Paragraph 24 (1) Schedule 18 Finance Act 1998 Notice by HMRC together with a request to examine <b>all</b> the business books and records or, in the case of a personal taxpayer, <b>all</b> the underlying documents used in the preparation of the Self Assessment return.
✓ <b>Income Tax Self Assessment Aspect Enquiries</b>	The trigger point is the issue of the S9A or S12 AC TMA 70 Notice by HMRC where there is a request to examine just certain boxes on the Return.
✓ <b>Corporation Tax Self Assessment Aspect Enquiries</b>	The trigger point is the issue of the Paragraph 24 (1) Schedule 18 Finance Act 1998 Notice by HMRC where there is a request to examine just certain boxes on the Return.
✓ <b>HMRC Enquiries under IR35</b>	The Service covers HMRC IR35 Status disputes. However, there must be a written Contract for Services in respect of the liabilities which are being disputed. The Contract must have been strictly followed and there must be a reasonable prospect of successfully contesting the Revenue's allegations.
✓ <b>Employer Compliance Disputes</b>	The Service covers PAYE, P11D and NIC disputes and the trigger point is the issue of a letter, assessment or notice by HMRC, following a Compliance visit, providing there is a prospect of reducing the alleged liabilities.
✓ <b>HMRC VAT Disputes</b>	The trigger point is the issue of a written decision or assessment by HMRC, following a control visit, providing there is a prospect of reducing the alleged VAT liabilities.
✓ <b>Schedule 36 Enquiries</b>	The trigger point is a written request from HMRC to inspect assets, documents, records or business premises in accordance with Schedule 36 Finance Act 2008 in respect of Income Tax, Corporation Tax, PAYE, NIC, VAT & CGT. These enquiries have a maximum Limit of Indemnity of £1,000.

The main exclusions in our Service are as follows:

- Claims arising where the annual Returns/accounts are submitted "late"; i.e. outside the time parameters set out in Taxes Management Act 1970.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections and Code of Practice 8 and 9 cases.
- Fees incurred prior to the written acceptance of a claim.
- Enquiries and disputes existing at the time you subscribe to the Service.
- Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC.
- Enquiries into tax planning arrangements where HMRC have allocated a Tax Avoidance Scheme Number.