

Tax Investigation Service Summary

When you subscribe to our service we are able to make a claim against our insurance policy held with Professional Fee Protection in respect of our fees incurred when we defend a client who is subject to any of the following events:

A Full Enquiry

An extensive examination that considers all aspects of the self-assessment tax return. Involves a comprehensive review by HM Revenue & Customs of all the books and records underlying the entries made on the return. It will also feature the issue of a notice under S9A/S12AC TMA 1970 or Paragraph 24 (1) Schedule 18 Finance Act 1998.

An Aspect Enquiry

An enquiry by HM Revenue & Customs into one or more aspects of the self-assessment return. This may involve clarification of particular entries, to detailed consideration of whether those entries have been treated correctly, for tax purposes. It will feature the issue of a notice under S9A/A12AC TMA 1970 or paragraph 24 (1) Schedule 18 Finance Act 1998.

A VAT Dispute

A challenge by HM Revenue & Customs to the accuracy or completeness of returns submitted. It will feature a disagreement both over whether VAT has been operated correctly and over the amount of VAT due.

A PAYE and NIC Dispute

A challenge by HM Revenue & Customs to the accuracy or completeness of returns submitted in accordance with Pay as You Earn and Social Security Regulations. It will feature a disagreement both over whether PAYE has been operated correctly and over the amount of PAYE/NIC due.

We will be responsible and have the discretion of making claims under our policy and there is a maximum Limit of Indemnity of £75,000 in respect of our professional fees for any one claim. Clients will be responsible for any fees that we cannot recover from our insurers.

The Main Exclusions in our policy are as follows:

- The first 2 hours of partner time costs for claims involving Aspect Enquiries.
- The cost of making good any deficiencies in books, records, accounts or returns.
- Claims which originate from any matter which existed before the first period of insurance.
- All returns must be submitted no later than 7 days after the statutory filing deadlines.
- Arrears in clients' tax affairs.
- Special Civil Investigation Unit enquiries.

Business clients also have unlimited access to a 24 hour Legal Help line.
Employment, Health & Safety & Business Legal Advice.

Client Legal Helpline - 24 hours a day, 365 days a year

As a subscriber to the service you benefit from our client legal helpline. The benefits are:

- Advice from a dedicated call-centre by a team of legal consultants, barristers, solicitors and legal executives
- Unrestricted access to use the service
- You can call regarding any commercial legal problem:
 - Legal contract matters
 - Landlord and tenant or property queries
 - Employment and health and safety matters
- A significant feature of this service is its immediacy