Tax Investigation Service Summary

Service period:

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

Service protection

Fee Protection of up to £125,000 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 (£5,000 limit of indemnity) and Inheritance Tax enquiries (£5,000 limit of indemnity)

HMRC use of Information and Inspection Powers/Sch. 36 Pre Disputes up to a limit of £125,000 in respect of:

- VAT reviews and inspections
- Employer Compliance Visits
- Check of Employer Records
- Check of Coronavirus Job Retention Scheme (CJRS) claims
- Check of Self-Employment Income Support scheme (SEISS) claims
- National Minimum Wage reviews
- Interventions
- Requests for information
- Capital Gains Tax
- Gift Aid Audits
- Construction Industry Scheme
- SDLT/LBTT/LTT* enquiries

***SDLT-Stamp Duty Land Tax/LBTT-Land & Buildings Transactional Tax/LLT-Land Transactional Tax enquiries are up to a limit of £5,000 indemnity**

Restrictions to our Tax Investigation Service

- Fees incurred prior to the written acceptance.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections, Fraud Investigation Service and Counter Avoidance Sections.
- Corporation or Income Tax and VAT Returns submitted to HMRC more than 90 days after the due date.
- SDLT/LBTT/LTT* and the 60 day Capital Gains Tax Returns submitted to HMRC after the due date.
- Notification by HMRC of any of the above incidents prior to subscribing to the service.
- Failure to notify/register for tax or VAT.
- HMRC enquiries in respect of Import/Export Duty and Customs & International Trade Checks.
- HMRC enquiries into Research & Development Tax Relief claims where the claim wasn't prepared by us.
- Compliance costs associated with routine submission of statutory returns e.g., P11Ds RTI Returns, CIS Returns etc.
- Cases of suspected fraud e.g. Code of Practice 9 cases and Public Notice 160 enquiries.
- Where there is no reasonable prospect of challenging HMRC (VAT, PAYE, CJRS, SEISS and IR35 Disputes).
- Costs for third party valuations.
- Tax planning arrangements where HMRC have allocated DoTAS Number and/or bespoke tax planning arrangements outside of the normal trade.

In the event a client faces investigation, we will represent you and reclaim any costs incurred for subscribing clients in dealing with the Enquiry directly from the insurance company. The practice will be responsible and have the discretion for dealing with any tax investigation enquiry. Clients will be responsible for any fees that we cannot recover from our Insurers.