Tax Investigation Service

Venture
Chartered Accountants

You need protection from a HMRC 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 (up to £100,000 per claim unless otherwise indicated) when we defend a client who is subject to any of the following events:

A Full Enquiry

This is an extensive examination which considers all aspects of the self assessment tax return. It will involve a comprehensive review by HMRC of all books and records relating to 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 FA 1998.

An Aspect Enquiry

This is where HMRC enquires into one or more aspects of the self assessment tax return, which may involve clarification of particular entries to detailed consideration of whether those entries have been treated correctly for tax purposes. It may involve a check on the records upon which the particular entries were based. It will also feature the issue of a notice under S9A/S12AC TMA 1970 or paragraph 24(1) Schedule 18 FA 1998.

A Business Inspection Notice

This is where HMRC exercise their power to request entry to a person's business premises and inspect the business premises, assets, goods and documents. It will feature the approval of an "Authorised Officer" of Revenue & Customs and the issue of an Inspection Notice for a short notice or unannounced visit or where the proposed inspection has been approved by the First-tier Tribunal. The notice will be issued under Schedule 36 paragraph 12(2) FA 2008.

VAT/PAYE/CIS/NMW Compliance Visit

This is where HMRC wish to carry out a routine PAYE/VAT/CIS/NMW (National Minimum Wage) Compliance Visit where it is considered that professional representation is necessary and the matter cannot be dealt with by the client alone. The limit of indemnity for this is £2,000.

VAT Disputes

This is a challenge by HMRC to the accuracy or completeness of returns submitted. It will feature a disagreement over both the way in which VAT has been operated and over the amount of VAT due.

PAYE/NIC/CIS Disputes

This is a challenge by HMRC to the accuracy or completeness of returns submitted in accordance with Pay As You Earn/CIS Regulations. It will feature a disagreement over both the way in which PAYE/CIS has been operated and over the amount of PAYE/NIC due.

Employment Status Dispute

Where HMRC state that an individual previously classed as self-employed should have been subject to PAYE.

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IHT Cover
This relates to an estate or trust where our involvement is considered necessary following the submission of an IHT return which has been wholly prepared by us. The limit of indemnity for this is £5,000.

Gift Aid Inspections
Where a registered charity operating a Gift Aid Scheme with HMRC is being reviewed. The limit of indemnity for this is £2,000.

Partners/Directors Cover
Where a partnership or limited company join we may also make a claim in the event of either an aspect or full enquiry into the personal returns of the partners and directors and their spouses and company secretaries (where we prepare the tax return). This automatic cover will not extend to rental income in excess of £50,000 per annum (before expenses) or any other business activities. We must also be the tax return agent at the time the enquiry commences.

Application for a Judicial Review
This is an application (during the course of a valid claim under the Policy) to the Administrative Court to challenge a decision of an official where no other legal recourse is available to the applicant. The limit of indemnity for this is £5,000.

Code of Practice 8 Investigations
This is where HMRC Specialist Investigations conduct an investigation in accordance with Code of Practice 8. The limit of indemnity for this is £5,000.

IR35 Status Check
This is where HMRC write asking if it has been considered whether the client falls within the scope of IR35. The limit of indemnity for this is £2,000.

IR35 Disputes
This is where HMRC states a client should be subject to the IR35 legislation following a PAYE Compliance Visit or the issue of a notice under paragraph 24(1) Schedule 18 FA 1998. It will feature a disagreement over whether this legislation applies.

Interventions Cover (Informal Enquiries)
This is where HMRC issue a routine letter or telephone call with a view to obtaining clarification on particular points on a self assessment tax return without the issue of a statutory notice and not dealt with or excluded under any other section of this policy. The limit of indemnity for this is £2,000.

The Main Exclusions in our service are as follows:

- The costs of making good any deficiencies in books, records, accounts or returns or work ordinarily capable of being done by the client.
- Claims which originate from any matter which existed before you join our service, except where full disclosure has been made and the increase in risk has been accepted in writing.
- Tax Credit Enquiries.
- CIS Gross Payment Status Disputes.
- Returns which have been submitted more than 90 days late.
- Any claim involving the Civil Investigation of Fraud procedure (Code of Practice 9) or Specialist Investigations except where a Code of Practice 8 booklet has been issued.

Full details available on request.

As a subscriber to our Tax Investigation Service you benefit from access to a free client legal helpline available 24/7, 365 days a year.

The helpline gives you direct access to support from legally qualified advisors who are available 24/7, 365 days a year from one of the UK's largest law firms. The features include:

- **Ability to contact the team about any commercial UK legal problem including but not restricted to:**
  - **Commercial litigation and dispute resolution**
  - **Employment contracts/restrictive covenants, disciplinary/grievance issues and unfair dismissal**
  - **Property and landlord/tenant queries**
  - **Pensions**
  - **Health and safety**
- **Unrestricted access to the service 24/7, 365 days a year**
- **Legal support on HMRC 'unannounced' visits**

This is a telephone based service that offers general and preliminary legal support. Typically over 99% of the queries given to the helpline can be supported under this free service. Please note that the service does not extend to corresponding with third parties, only with the individual about their legal rights.

Contact us

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