

Tax Investigations Service Summary

Our Tax Investigations Service is fully backed by an Insurance Policy, which the practice has taken out with Abbey Tax. The Service covers the period **1st March 2017** until **28th February 2018** 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 and Customs (HMRC) in respect of any of the following events:

✓ Self Assessment Full Enquiries	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 all the business books and records or, in the case of a personal taxpayer, all the underlying documents used in the preparation of the Self Assessment Return.
✓ Income Tax Self Assessment Aspect Enquiries	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.
✓ Corporation Tax Self Assessment Aspect Enquiries	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.
✓ HMRC Enquiries under IR35	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 HMRC's allegations.
✓ Employer Compliance Disputes	The Service covers PAYE, P11D, CIS 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 reasonable prospect of challenging HMRC contentions.
✓ HMRC VAT Disputes	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.
✓ Schedule 36 Enquiries	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, CIS and National Minimum Wage.

The main Exclusions in our Service are as follows:

- Claims arising where the annual Returns/accounts are submitted "late"; i.e. outside the statutory time limits.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections, Counter Avoidance 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 Disclosure of Tax Avoidance Scheme (DoTAS) Number and/or bespoke tax planning arrangements outside of the normal trade.



Business Legal Helpline – 24Hour, 365 days a year Employment, health and safety, and business legal advice

Business clients who subscribe to the Service also have access to a 24hour telephone helpline. Further information about the service is overleaf and details of how to access this Service will be sent with your VAT receipt.

We will be responsible and have the discretion for 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. Once we receive your cheque, we will send you a VAT invoice as confirmation that you are a Designated Client of our Scheme. In the event you suffer an investigation, we will represent you and reclaim any costs incurred in dealing with the Enquiry directly from the insurance company.

Business and commercial legal telephone helpline

As an additional benefit of subscribing to the Service, business clients receive unlimited access to a business legal helpline. This is a 24-hour, 365 day a year telephone advice service manned by a highly experienced team of 70 barristers and solicitors. The helpline provides a wide range of companies and organisations with commercial, employment and health and safety advice.



Commercial Advice

There are many areas within a business which, if not handled correctly, can take a substantial amount of resources to resolve. The legal advisors will be at hand to provide you with details of the relevant and current legislation in respect of any guidance you may need on matters including:

- Intellectual Property
- Small claims court procedures
- Business tenancies
- Debt recovery
- Dealing with complaint letters (asserting rights)
- Dealing with statutory demands

Employment Advice

Employment legislation can be a minefield and an incorrect decision could put your business into turmoil. Therefore, the advice line can help to ensure your business remains compliant and proper, fair procedures are followed. You can receive advice on matters including:

- Recruitment
- Discrimination
- Appraisal and disciplinary procedures

Health & Safety Advice

All businesses are required by law to undertake a full health and safety risk assessment of their premises and business procedures. In the event of accidents, businesses could be involved in a civil claim for compensation and there could also be criminal prosecutions resulting in fines and even imprisonment. You may receive advice on:

- Undertaking health and safety assessments
- Correct procedures in the workplace
- Understanding new legislation

Legal Telephone Advice Services

The telephone legal advice is provided by LHS Solicitors LLP (LHS) a division of Abbey Protection Group Limited and can advise on general UK law. LHS is regulated and authorised by the Solicitors Regulation Authority. LHS makes no additional charge for providing these telephone services.

The advice will primarily be provided by LHS Solicitors LLP and its teams of solicitors and barristers, who are ultimately managed by the Director of Legal Services (who is a lawyer).

If the client has a complaint about these telephone legal advice services they should contact the Customer Services Manager, LHS Solicitors LLP, Corinthian House, 17 Lansdowne Road, Croydon CR0 2BX. If the client is unhappy with the written response from the Customer Services manager, the client may contact the Legal Ombudsman at PO Box 6806 Wolverhampton WV1 9WJ, or www.legalombudsman.org.uk, or 0300 555 0333 and ask them to consider the matter. The Legal Ombudsman will only consider matters which have been submitted to it within the earliest of the following timescales: (a) within 1 year from the act/omission complained of; (b) within 1 year from when the client should reasonably have known there was cause for a complaint, without taking advice from a third party and; (c) within 6 months of the client receiving a written reply from Abbey Protection Group Limited concerning the complaint.

If you also wish to make Abbey Tax aware of the complaint, please contact the Customer Service Manager, Abbey Tax, One Mitchell Court, Castle Mound Way, Rugby CV23 0UY. Tel: 0345 223 2727