

SUPPORT SERVICES

Tax Investigations Service

To protect you in the event that HMRC stages an investigation of your business or charity, we offer a subscription service to ensure not only that you have expert advice at your disposal when it's needed, but also a 24hr Business Legal Helpline at no extra cost, manned by specialist lawyers who can advise on:

Employment Law

- Recruitment
- Discrimination
- Appraisal and disciplinary procedures

Health and Safety

- Undertaking Health & Safety Assessments
- Correct procedures in the work place
- Understanding new legislation

Commercial Issues

- Intellectual property
- Small Claims Court Procedures
- Business Tenancies
- Debt Recovery
- Dealing with Complaint Letters
- Dealing with Statutory Demands

OUR SERVICE

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 Revenue's allegations.

Employer Compliance Disputes

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.

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.

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 from 1st December annually 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 events listed in the table on the front page.

With the Government looking to reduce the massive national debt it is likely that there will be continued pressure on HMRC to bring in additional monies to the Exchequer. The Government continues to give HMRC resources to tackle the 'tax gap' and raise additional revenue.

HMRC have also redeployed more tax officers into compliance work. We have seen a large rise in the number of enquiries in the last year. Year on year we will inevitably see a continued increase in the number and scope of enquiries.

Our Tax Investigations Service is designed to reimburse the costs of you obtaining professional advice from your own tax advisers at Burton Sweet in the event that you are selected for enquiry, whilst at the same time providing you with the best possible representation and assurance that you won't have to concede to the Revenue's demands on a purely commercial basis.

As well as in-depth enquiries the Service provides support for aspect enquiries and the new real time record reviews enabling us to ensure that you receive the best possible support. It also supports you in preparing for certain compliance visits from HMRC too.

A typical in-depth enquiry can last eighteen months and cost upwards of £5000 (net of VAT) in professional fees.

Whilst other schemes may offer similar sounding cover, this is often for in-depth enquiries only or for the use of third party advisers to assist/negotiate with HMRC.

As an example, Tax Investigation Protection cover from a leading trade organisation has an indemnity level of only £50,000 a third lower than the Tax Investigations Service, does not include support for business record checks or other 'Schedule 36' review visits and appoints a tax investigations specialist rather than your own accountant to deal with the enquiry.

We will be responsible and have the discretion for making claims under our Service. There is a maximum Limit of Indemnity of £75,000 in respect of our professional fees for any one claim. 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. Clients will be responsible for any fees that we cannot recover from our Insurers. Once we receive your payment, we will send you a VAT invoice as confirmation of your subscription to our Service.

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 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.

The experts



Nigel Harris

Partner - Corporate and Client Services

Shepton Mallet

01749 342255

nigel.harris@burton-sweet.co.uk



Chris Mair FCCA CTA TEP

Director of Taxation and Trust Services

Weston-super-Mare

01934 620011

chris.mair@burton-sweet.co.uk

ABOUT US

Recognised as among the very strongest independent providers of business and tax advice in and around the south west's largest city. We have grown to a team of experienced accountants, advisors,

consultants and specialists by consistently and continually providing an exemplary service based around our core principles of expertise, commitment and value.

burton-sweet.co.uk