

## Tax Investigations Service Summary

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 1<sup>st</sup> December 2017 to 30<sup>th</sup> November 2017 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 following events:

✓ <b>Self Assessment Full Enquiries</b>	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 <b>all</b> the business books and records or, in the case of a personal taxpayer, <b>all</b> the underlying documents used in the preparation of the Self-Assessment Return.
✓ <b>Income Tax Self Assessment Aspect Enquiries</b>	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.
✓ <b>Corporation Tax Self Assessment Aspect Enquiries</b>	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.
✓ <b>HMRC Enquiries under IR35</b>	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.
✓ <b>Employer Compliance Disputes</b>	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.
✓ <b>HMRC VAT Disputes</b>	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.
✓ <b>Schedule 36 Enquiries</b>	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.

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 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.



**Business Legal Helpline – 24Hour, 365 days a year  
Employment, Health & Safety & 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 manned by a highly experienced team of 70 line advisors consisting of lawyers, barristers and solicitors. The advice line provides a wide range of companies and organisations with Commercial, Employment and Health and Safety services.



## 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.

- 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.

- 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 prosecution for compensation and there could also be criminal prosecutions resulting in fines and even imprisonment.

- Undertaking Health & Safety assessments
- Correct procedures in the workplace
- Understanding new legislation

## Regulatory Information

The Business Legal Helpline is provided by a separate business, Abbey Legal Services (ALS), part of Abbey Protection Group Limited, which is authorised and regulated by the Solicitors Regulation Authority for legal services.

The Business Legal Helpline operates on a team basis, without allocation of specific individuals, but all are qualified solicitors or barristers. Any complaint relating to advice provided by Abbey Legal Services should be sent to the manager of the legal services unit by post at Abbey Legal Services, 17 Lansdowne Road, Croydon, Surrey, CRO 2BX, via email at: [ALScustomer@abbeylegal.com](mailto:ALScustomer@abbeylegal.com) or by telephone on 0208 730 6000.

Once their procedure is complete, if you are still not satisfied with the handling of your complaint or the outcome, you may contact The Legal Ombudsman Service by post at PO Box 6806, Wolverhampton WV1 9WJ, by email at [enquiries@legalombudsman.org.uk](mailto:enquiries@legalombudsman.org.uk) or by telephone on 0300 555 0333 and ask them to consider the matter.

If you also wish to make Abbey Tax aware of the complaint, please contact the Customer Services Manager, Abbey Tax Protection, One Mitchell Court, Castle Mound Way, Rugby, CV23 0UY.