

## **Tax Investigations Service Summary**



### **Service period: 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020**

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

### **Service protection**

Fee Protection of up to **£100,000** 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 in respect of:**

VAT control visits	Interventions
Employer Compliance Visits	Requests for information
Check of Employer Records	Capital Gain Tax
National Minimum Wage reviews	

### **Main exclusions**

- Fees incurred prior to the written acceptance of a claim.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections, Fraud Investigation Service, Counter Avoidance Sections and Code of Practice 9 cases.
- Returns submitted more than 90 days after the due date.
- Notification by HMRC of any of the above prior to subscribing to the service.
- Failure to notify/register for tax or VAT.
- Compliance costs associated with routine submission of statutory returns e.g. P11D's 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 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 in dealing with the Enquiry directly from the insurance company. The practice will be responsible and have the discretion for making claims under our Policy. Clients will be responsible for any fees that we cannot recover from our Insurers.

### **Employment, health and safety, and business legal advice**

Business clients who subscribe to the service also have access to a 24-hour telephone helpline. More information can be found overleaf and details of how to access this service will be sent with your service confirmation.

### **Business and commercial legal 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 days 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 and 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 assessment
- Correct procedures in the workplace
- Understanding new legislation

### **Legal Telephone Advice Services**

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

The advice will primarily be provided by Markel Law LLP and its team of solicitors, 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, Markel Law LLP, Interchange, 81-85 Station Road, Croydon CR0 2AJ. 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](http://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 a cause for 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 services manager, Abbey Tax, One Mitchell Court, Castle Mound Way, Rugby CV23 0UY. Tel: 0345 223 2727