

# Tax Investigations Service Summary

Our Tax Investigations Service is fully backed by an Insurance Policy, which Broomfield & Alexander has taken out with Abbey Tax Protection. 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:

## What's included in this service

**i. Self Assessment Full Enquiries**

The trigger point is the issue of the S9A, S12AC TMA 70 or S24 (1) Schedule 18 Finance Act 1998 Notice by the Inspector of Taxes 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.

**ii. Income Tax Self Assessment Aspect Enquiries**

The trigger point is the issue of the S9A or S12AC TMA 70 Notice by the Inspector of Taxes where there is a request to examine just certain boxes on the Return.

**iii. Corporation Tax Self Assessment Aspect Enquiries**

The trigger point is the issue of the S24 (1) Schedule 18 Finance Act 1998 Notice by the Inspector of Taxes where there is a request to examine just certain boxes on the Return.

**iv. HMRC Enquiries under IR35**

Cover is also available where HMRC are disputing the declaration on an IR35 Return. 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.

**v. Employer Compliance Disputes**

The cover is in respect of PAYE, P11D and NIC disputes and the trigger point is the issue of a letter, assessment or notice by HMRC, following an Audit visit, where there is a prospect of reducing the alleged liabilities.

**vi. HMRC VAT Disputes**

The trigger point is the issue of a written decision or assessment by HMRC, following a control visit, where there is a prospect of reducing the alleged VAT liabilities.

## What's not included in this service

The main exclusions to our Service are as follows:

- Claims arising where the annual returns/accounts are submitted "late"; i.e. outside the time parameters set out in Taxes Management Act 1970.
- HM Revenue & Customs Special Civil Investigations and Criminal Investigations Office and Code of Practice 8 and 9 cases.
- Existing enquiries and disputes at the time of joining the Service.
- Attendance at routine VAT and Employer Compliance visits.
  - Disputes conducted into the National Minimum Wage and Tax Credits.
  - Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC

## Using the Service

In the event you suffer an investigation, we will represent you and reclaim any costs incurred in dealing with the Enquiry directly from our insurance company, subject to a maximum of £75,000 for any one investigation.

We will be responsible and have the discretion for making claims under our Policy. Clients will be responsible for any fees which are not covered by our Service, and for sums in excess of the maximum of £75,000.

Once we receive your cheque, we will send you a VAT invoice evidencing that you are a member of our Tax Investigation Service.

Business clients also have access to the following advisory services

### **(24 hour) Helplines covering Employment, Health & Safety & Business Legal Advice**

Details of how to access this service will be sent with your service confirmation.

**This Tax Investigations Service covers the period until 28 February 2009.**

## More Information

If you would like to join our Tax Investigations Service, then please call **Mike Buttigieg** now on **029 2073 9435** or email him at [tax@broomfield.co.uk](mailto:tax@broomfield.co.uk) and he can answer your queries and send you an application form.