

# Tax Investigations Service Summary

## Tax Investigations Service



Our Tax Investigations Service is fully backed by an Insurance Policy, which the practice has taken out with Abbey Tax Protection. The Service enables us 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:

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, subject to a Limit of Indemnity of £5,000.
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, subject to a Limit of Indemnity of £5,000.
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. These enquiries have a maximum Limit of Indemnity of £2,000.



## 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.

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 Legal Helpline – 24-hour, 365 days a year Employment, Health & Safety & Business Legal Advice

Business clients who subscribe to the Service also have access to a 24-hour telephone helpline. Details of how to access this service will be sent with your VAT receipt.

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