

Tax Investigations Service Summary



Service period: 1st May 2020 to 30th April 2021

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

Service protection

Except where stated below, fee protection of up to **£100,000** is provided in the event of:

Full 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

Income Tax and Corporation Tax Aspect Enquiries with a limit of indemnity of £5,000.

- ✓ Corporation Tax Returns
- ✓ Partnership Tax Returns
- ✓ Sole Trader Tax Returns
- ✓ Personal Tax Returns

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/Sch36 Pre Disputes with a limit of indemnity of £2,000 in respect of:

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



The main exclusions in our Service are as follows:

- 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 and costs for third party valuations.
- Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC.
- Where there is no reasonable prospect of challenging HMRC (VAT, PAYE and IR35 Disputes).
- Tax planning arrangements where HMRC have allocated a 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.



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Business clients who subscribe to the service also have access to a 24hour telephone helpline.

www.rdpnewmans.com • enquiries@rdpnewmans.com



RDP Newmans

Lynwood House, 373/375 Station Road,
Harrow, Middlesex, HA1 2AW

Telephone: 020 8357 2727

