



HMRC ENQUIRIES TAX INVESTIGATION SERVICE SUMMARY.

SERVICE PERIOD

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

SERVICE PROTECTION

Fee Protection of up to £125,000 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 up to a limit of £125,000 in respect of:

- VAT reviews and inspections
- Employer Compliance Visits
- Check of Employer Records
- Check of Coronavirus Job Retention Scheme (CJRS) claims
- Check of Self-Employment Income Support scheme (SEISS) claims
- National Minimum Wage reviews
- Interventions
- Requests for information
- Capital Gains Tax
- Gift Aid Audits
- Construction Industry Scheme
- SDLT/LBTT/LTT* enquiries

*SDLT-Stamp Duty Land Tax/LBTT - Land & Buildings Transactional Tax/
LTT - Land Transactional Tax enquiries are up to a limit for £5,000 indemnity



RESTRICTIONS TO OUR TAX INVESTIGATION SERVICE

- Fees incurred prior to the written acceptance.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections, Fraud Investigation Service and Counter Avoidance Sections.
- Corporation or Income Tax and VAT Returns submitted to HMRC more than 90 days after the due date.
- SDLT/LBTT/LTT* and the 60 day Capital Gains Tax submitted to HMRC after the due date.
- Notification by HMRC of any of the above incidents prior to subscribing to the service.
- Failure to notify/register for tax or VAT.
- HMRC enquiries in respect of Import/Export Duty and Customs & International Trade Checks.
- HMRC enquiries into Research & Development Tax Relief claims where the claim wasn't prepared by us.
- Compliance costs associated with routine submission of statutory returns e.g. P11Ds 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, CJRS, SEISS, 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 normal trade.

In the event of a client faces investigation, we will represent you and reclaim any costs incurred for subscribing clients in dealing with the enquiry directly from the insurance company. The practice will be responsible and have the discretion for dealing with any tax investigation enquiry. Clients will be responsible for any fees that we cannot recover from our Insurers.



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 compliant letters (asserting rights)
- Dealing with statutory demand

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

BUSINESS HUB

Clients who subscribe to this service will also benefit from access to a legal portal, Business hub, provided by Markel Law. UK SMEs can face a wide range of challenges - the portal provides assistance to deal with the everyday legal issues around employment, health and safety, trading and contracts, cyber and data, debt and insolvency. Business hub provides practical DIY templates and guidance around these topics. Business Hub is written and created by Markel's team of legal experts.

LEGAL TELEPHONE ADVICE SERVICES AND BUSINESS HUB

The telephone legal advice and Business Hub are provided by Markel Law LLP and can advise on general UK law. Markel Protection 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 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 6808, Wolverhampton, WV1 9WJ, or 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 Markel Protection Limited concerning the complaint.

If you also wish to make Markel Tax aware of the complaint, please contact the customer services manager, Markel Tax, 11 Mitchell Court, Castle Mound Way, Rugby, CV23 0UY. Tel: 0345 223 2727.