ashdown hurrey

Tax Investigation Service

Service Summary

When you subscribe to this service we are able to make a claim against our own insurance policy held with Bspoke Fee Protection in respect of our fees incurred (up to £100,000 per claim unless otherwise indicated) when we defend our clients subject to any of the following:

A Self-Assessment Tax Return Enquiry

This will feature the issue of a notice under S9A/S12AC TMA 1970 or paragraph 24(1) Schedule 18 FA 1998.

A notice issued under Schedule 36 FA 2008

Where HMRC exercise their power to request entry to a person's business premises and inspect the business premises, assets, goods and documents.

VAT / PAYE / CJRS / Construction Industry Scheme/National Minimum Wage Compliance Visit Cover

Where HMRC wish to carry out a routine VAT / PAYE / CJRS / CIS / NMW Compliance Visit where it is considered that professional representation is necessary, and cannot be dealt with by the client alone. This includes desk-based compliance checks. *

VAT Dispute

Where HMRC state there has been an underpayment of VAT and are seeking to collect the relevant amount from you.

PAYE / CJRS / NIC / Construction Industry Scheme Disputes

Where HMRC state there has been an underpayment of tax/NIC and are seeking to collect the relevant amount from you.

Employment Status Dispute

Where HMRC state that an individual previously classed as self-employed should have been treated as an employee and are looking to collect tax/NIC from you.

IHT Cover

Where HMRC enquire into an IHT return which has been wholly prepared and submitted by us. *

Gift Aid Inspections

Where HMRC check the operation of a Gift Aid Scheme.

Stamp Duty Land Tax

Where HMRC launch an enquiry into a SDLT return prepared and submitted by us. *

Partners / Directors Cover

Where HMRC launch either a self-assessment tax return enquiry or an Intervention or a nudge letter is issued into the personal returns of the partners and directors and their spouses and company secretaries (for whom we are the tax return agent) of a company or partnership included as a client in our service

This cover will not extend to rental income or sole trader activities in excess of £50,000 per annum (before costs and expenses) or any other business activities.

Application for a Judicial Review

An application (during the course of a valid claim under the Policy) to the Administrative Court to challenge a decision of an official or Tribunal where there is no other legal recourse available to you. *

Code of Practice 8 Investigations

Where HMRC conduct an investigation whilst issuing Code of Practice 8. *

IR35 Status Check

Where HMRC wish to check if a client falls within the scope of IR35. *

IR35 Disputes

This is where HMRC states a client should be subject to the IR35 legislation and wishes to collect tax/NIC from you following a PAYE Compliance visit or the issue of a notice under paragraph 24(1) Schedule 18 FA 1998 into you.

It will feature a dispute over whether Tax/NIC is due.

Interventions Cover

Where HMRC issue a routine letter or telephone call with a view to obtaining clarification on particular points on a specified self-assessment tax return without the issue of a statutory notice not dealt with or excluded under any other section of this policy. This will include discovery enquiries.

Nudge Letters

Where HMRC issue a letter as a result of information received from third parties where they are asking nominated clients if their tax liabilities have been correctly declared. Cover will not extend to replying where a reply has not been requested by HMRC or any cases where a disclosure has to be made. **

Tax Credits/Student Loan

Where HMRC wish to enquire into the tax credit/student loan position for you.

ATED Return Enquiries

Where HMRC wish to check the ATED returns prepared and submitted by us. *

Probate Enquiries

Where HMRC enquire into returns prepared and submitted by us.

* The limit of indemnity for this is £10,000.

** The limit of indemnity for this is £1,000.

The Main Exclusions in our service are as follows:

- The costs of making good any deficiencies in books, records, accounts or returns or work ordinarily capable of being done by the client.
- Claims which originate from any matter which existed before you join our service, except where full disclosure has been made and the increase in risk has been accepted in writing.
- CIS Gross Payment Status Disputes.
- Returns which have been submitted more than 90 days late.
- Any claim involving the Civil Investigation of Fraud procedure (Code of Practice 9) or Specialist Investigations except where a Code of Practice 8 booklet has been issued.

Full details available on request.

Contact us

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Email: feeprotection@ashdownhurrey.co.uk

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