

DNS Accountants LLP

Tax Investigations Service Summary

Service Period: 1st December 2018 until 30th November 2019.

Our Tax Investigations Service is fully backed by an Insurance Policy, Which we taken out with **Croner taxwise**.

What does the Tax Investigation service include?

On payment of the appropriate fee we will, at our discretion, provide representation to protect your interests during HMRC compliance checks. The Premier Professional service provides representation costs up to **£100,000** should you become involved in any HMRC compliance checks in Great Britain and Northern Ireland as stated below.

- Private clients are defined as individuals with no self-employment income and having no more than **£50,000** gross income per annum from land and property.
- Business clients are defined as an incorporated business, partnership, LLP, trading trust or sole trader including private individuals with any self-employment income of more than £50,000 gross income per annum from land and property.
- The business client premium also provides representation for the directors, partners and company secretaries as well as their spouse, common law spouse or civil partner in respect of whom we are the tax return agent. This is subject to them meeting the criteria for a private client, otherwise an additional fee will be required.

This is an annual service unless you join part way through the service period or we advise you otherwise. The service will commence from the service commencement date unless payment is received after that date, in which case, the service will commence from the date payment is received.

What's Included?

- Any compliance check started by HMRC regarding your compliance with Income Tax and/or Corporation Tax Self-Assessment: PAYE, National Insurance, Construction Industry, IR35; VAT; National Minimum Wage or Gift Aid legislation and regulations; and
- Any consequent dispute with HMRC after the issue of an assessment, computation of liabilities, written decision, notice of VAT civil penalty or notice of underpayment of the National Minimum Wage; and
- Any claim in respect of Inheritance Tax enquiries, Child Tax Credit enquiries or a compliance check carried out under HMRC Code of Practice 8 (provided fraud is disproved subject to a maximum indemnity of £15,000).

Including professional fees incurred in respect of a local review of the enquiry and preparation and representation at an appeal to the First-tier Tribunal, Upper Tribunal or Employment Tribunal and any appeal against such a tribunal's decision. After an appeal to the Upper Tribunal or where there is no right of appeal to the tribunal, the Policy will cover an application for Judicial Review (subject to a maximum indemnity of £5,000).

What's Excluded?

The key exclusions are fraud, criminal prosecutions, tax avoidance schemes, deliberate omissions, any tax, fines, penalties or interest that you may be required to pay and any enquiries that commence prior to the commencement date of the policy.

Your accountant's Policy containing all of the terms and conditions is available at www.cronertaxwise.com/premier-professional-policy

Making A Claim

In the event of any correspondence or communication from HMRC relating to a potential enquiry or dispute, please speak to your accountant straight away and get immediate professional advice. Your accountant will make a claim against their Policy and credit the proceeds against your liability for fees. You could be liable for fees not covered by the service.

Business Legal Support

You have telephone access to specialist legal advisors in all areas of law. Please call **0844 892 2807** and quote your policy number. Please note that the legal advice line is not indemnified.