

# Tax Investigation Protection Service

Terms and Conditions applicable from 6<sup>th</sup> April 2024 until further notice

## 1. Investigation by HMRC

- 1.2. We will act on your behalf in the matter of the following types of investigation by HMRC into your 2023/24 Personal Tax Return "Return" (otherwise known as the Self-Assessment Income Tax Return):
  - 1.2.1. Full Self Assessment enquiry
  - 1.2.2. Self Assessment Aspect enquiry
  - 1.2.3. Information requests concerning your Self Assessment tax return
- 1.3. Where required we will prepare a report on your behalf giving full disclosure of your tax affairs and once agreed by you submit it to HMRC.
- 1.4. We will liaise and negotiate with HMRC on any question of taxation, interest and/or penalties.
- 1.5. We must make it clear that if at any time we consider that:
  - 1.5.1. you are not cooperating with us and answering our enquiries fully and frankly **or**
  - 1.5.2. you are unwilling to make full disclosure or you refuse to do so then we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). At that point the Tax Investigation Protection Service will cease. In this event the payment made for the service will not be repayable.
- 1.6. Where specialist advice is required in connection with the investigation, we may need to seek this from or refer you to appropriate specialists. The cost of such advice is not covered by the Tax Investigation Protection Service and will be separately chargeable. You will have the opportunity to advise us whether you wish us to seek this advice before any costs are incurred.
- 1.7. The following enquiries and disputes are excluded from the Tax Investigation Protection Service:
  - 1.7.1. Enquiries & disputes existing at the time the Tax Investigation Protection Service is selected
  - 1.7.2. Serious tax avoidance including cases where HMRC send correspondence from HMRC's Counter Avoidance Team, fraud and criminal cases
  - 1.7.3. Voluntary disclosures
  - 1.7.4. Enquiries into tax planning arrangements which have been allocated a Tax Avoidance Scheme Number
  - 1.7.5. Enquiries into Inheritance Tax, Corporation Tax, VAT, PAYE, IR35 issues, MSC, Tax Credits
  - 1.7.6. When the total cost of notional fees (calculated on the basis of £50 per hour time spent) exceeds £5,000
  - 1.7.7. External legal fees and Tax Tribunals (see also 6. below)

## 2. Your responsibilities

- 2.2. To enable us to carry out our work in relation to the investigation you agree:
  - 2.2.1. To disclose all sources of income, charges, allowances and capital transactions;
  - 2.2.2. To provide any other information that may be relevant in relation to the investigation;
  - 2.2.3. To authorise us to approach such third parties as may be appropriate, where the matter in question requires more information or additional expertise, in order that we may deal with your investigation effectively. We may therefore disclose and discuss any information and data that belongs to you so that a reasonable opinion and assessment of the matter may be obtained on your behalf.
  - 2.2.4. To provide information promptly to enable us to deal with the investigation.

- 2.2.5. To forward to us on receipt copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the investigation to enable us to deal with them as may be necessary immediately upon receipt. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
- 2.2.6. To keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the investigation. If you are unsure whether the change is material or not, please let us know so that we can assess its significance or otherwise.

### 3. Important Notes

- 3.2. The Tax Investigation Protection Service is optional.
- 3.3. Opting for the Tax Investigation Protection Service does NOT cover you or make any reimbursement to you in respect of any additional tax, interest or penalties arising from an HMRC enquiry, investigation or request for information.
- 3.4. If you do not receive a Full or Aspect Self-Assessment enquiry or Request for information from HMRC in respect of the specified year end(s) payment for the Tax Investigation Protection Service will not be refunded.
- 3.5. Our services as set out herein are subject to the limitations on our liability as set out in our standard Terms and Conditions available on this link. These are important provisions which you should read and consider carefully.
- 3.6. Once payment has been cleared for the Tax Investigation Protection Service you agree that you have read, understood and accept these specific Terms & Conditions.