

Moore Kingston Smith LLP
Tax Investigations Service Summary

Service period: 1st June 2019 to 31st May 2020 Our Tax Investigations Service is fully backed by an Insurance Policy, which we have taken out with Markel Tax. Clients of the firm are not policy holders and have no rights against our insurer (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 in respect of:

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

Main exclusions

- 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 e.g. P11D's 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 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 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.