

Moore Kingston Smith LLP
Fee protection service

Service period: 1 June 2020 – 31 May 2021

Our Fee Protection 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 in respect of:

- VAT control visits
- Employer compliance visits
- Check of employer records
- National minimum wage reviews
- Interventions
- Requests for information
- Capital gains tax

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 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 (Markel Tax). Moore Kingston Smith LLP 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.

Please note that our fee protection service may be restricted where we also provide a client with statutory audit services. Under ethical standards we are not able to adopt an advocacy position on behalf of an audit client with HMRC or any other regulatory authority. Most HMRC enquiries do not progress to a point where we need to adopt an advocacy position, but in the event we believe this is likely we will contact you to discuss. If we cannot act / continue to act for you because of this ethical restriction we may need to refer you to an alternative adviser. In this circumstance any further fees from that alternative adviser will not be covered by our fee protection service and we will refund your fee protection service fee.