

FEE PROTECTION SERVICE SERVICE SUMMARY

Service period: 1st June 2022 - 31st May 2023

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 reviews and inspections
- Employer Compliance Visits
- · Check of Employer Records
- · Check of Coronavirus Job Retention Scheme (CJRS) claims
- Check of Self-Employment Income Support scheme (SEISS) claims
- National Minimum Wage reviews
- Interventions
- Requests for information
- · Capital Gains Tax
- Gift Aid Audits
- Construction Industry Scheme
- SDLT/LBTT/LTT* enquiries

*SDLT-Stamp Duty Land Tax/LBTT-Land & Buildings Transactional Tax/LLT-Land Transactional Tax enquiries are upto a limit of £5,000 indemnity

Restrictions to our Fee Protection Service

- [°] Fees incurred prior to the written acceptance.
- * HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections, Fraud Investigation Service and Counter Avoidance Sections.
- [°] Tax and VAT Returns submitted to HMRC more than 90 days after the due date.
- Notification by HMRC of any of the above incidents 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. P11Ds 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, CJRS, SEISS 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 for subscribing clients in dealing with the enquiry directly from our insurers. Moore Kingston Smith LLP will be responsible and have the discretion for dealing with any tax investigation enquiry . Clients will be responsible for any fees that we cannot recover from our Insurers.

CONTACT US

+44 (0)20 7566 4000

Call:

feeprotectionservice@mks.co.uk

Or email:

Offices in: City (London), Heathrow, Redhill, Romford, St Albans, West End (London)

MOORE Kingston Smith

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 of similar standing to Moore Kingston Smith. The benefit of our Fee Protection Service will continue with any alternative adviser in that you will not be charged fees for their services provided these remain within the terms of the service summary.

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