

# **Johnston Carmichael Tax Enquiry Service**

## **Summary of Services**

**Service Period:** 1 May 2019 to 30 April 2020

Our Tax Enquiry Service is fully backed by an Insurance Policy, which Johnston Carmichael has taken out with Abbey 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
- ✓ Trust Returns

## **Disputes into:**

- ✓ VAT
- ✓ Employer Compliance (PAYE, P11D and NIC)
- ✓ IR35

Code of Practice 8 enquiries and Inheritance Tax enquiries have a £15,000 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:

- 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 and costs for third party valuations.
- Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC.
- Where there is no reasonable prospect of challenging HMRC (VAT, PAYE and IR35 Disputes).
- Tax planning arrangements where HMRC have allocated a DoTAS Number and/or bespoke tax planning arrangements outside of the normal trade.
- Non-payment and/or incorrect selection of category of service, or no longer a client of Johnston Carmichael.
- Tax returns not prepared under our Terms of Engagement.
- Enquiries subject to Regulatory, Ethical or Independence restrictions at the date of enquiry.

In the event of a non-excluded enquiry, dispute or inspection we will represent you and reclaim any costs incurred in dealing with the enquiry directly from the insurance company. Johnston Carmichael 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.

Johnston Carmichael is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

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