

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 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
- ✓ 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 | ✓ Interventions |
| ✓ Employer Compliance Visits | ✓ Requests for information |
| ✓ Check of Employer Records | ✓ Capital Gains Tax |
| ✓ National Minimum Wage reviews | |

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.
- Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC.
- There is no reasonable prospect of success / challenging HMRC (CT, IT, 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 or incorrect selection of category of service.
- Compliance costs associated with routine submission of statutory returns and costs for third party valuations.
- Costs for compliance work that should have been completed as part of the original return submission e.g. preparing R&D reports to support R&D claim, Capital Allowances reports to support significant expenditure; or carried out by third parties.
- Tax returns not prepared under our Terms of Engagement (although previous period return included for new clients even if prepared by a third party), or no longer a tax client of Johnston Carmichael.

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.