



M+A
Partners

Tax Enquiry Service

After temporarily pausing tax investigations as Covid-19 business support measures were rolled out over the past year, HM Revenue & Customs (HMRC) have now restarted their enquiry and investigation activities into businesses and individuals' tax affairs. The government has provided additional funding to HMRC so they can focus their resources on enquiry related activity, and the likelihood that you or your business will be investigated is greater today than ever before.

In addition to their usual approach to selecting taxpayers returns for enquiry using risk-based methods as well as random selections, HMRC have turned their attention towards the users of the government's coronavirus support schemes, such as the furlough scheme (CJRS) and the self-employed income support scheme. The recipients of Local Authority grants over the period are likely to be included in HMRC's compliance review activities to ensure that all government support grants are correctly accounted for and disclosed in tax returns.

HMRC has the power to visit business premises to inspect records for all taxes including Corporate, Income, PAYE and NIC, CJRS, SEISS, Capital Gains Tax and VAT.

As HMRC increases its compliance review activities and their approach to the conduct of their enquiries becomes more aggressive, you may be concerned what might happen if your business or personal tax affairs come under scrutiny in the next few months.

If your tax affairs are selected by HMRC for enquiry, the process can be time consuming and take several months to resolve, even if there is no additional tax to pay at the end of the enquiry. Any enquiry will incur professional fees. In more complex cases, those fees could amount to thousands of pounds. At **M+A Partners** we know the stress of an investigation is the last thing most taxpayers want to deal with. Any HMRC enquiry requires specialist advice and investigations are much easier to manage if you know what to expect. We are on hand to support you.

Your professional fees covered

M+A Partners offers a tax enquiry service to its clients. The service covers, subject to terms and conditions, unforeseen professional costs arising from any correspondence or visit relating to an enquiry from HMRC. By taking advantage of this service, you can have complete peace of mind that we will deal with the whole enquiry process on your behalf and our fees for doing so will be met directly by the administrator of the scheme.

For a modest charge, you will be covered for our fees, and in some cases the fees of associated specialists, in defence of an enquiry from HMRC.

Our service will provide you with up to £100,000 of cover on all enquiries to meet our professional fees, subject to terms and conditions.

The service also includes:

- + Corporation Tax Self Assessment Aspect and Full Enquiries
- + Income Tax Self Assessment Aspect and Full Enquiries
- + Dealing with any correspondence from HMRC - relating to an enquiry
- + Attendance at any meeting with HMRC - relating to an enquiry
- + Business Inspection Notices under Schedule 36 (Interventions)
- + PAYE/NIC Employer Compliance Visits and Disputes
- + VAT Visits and Disputes
- + IR35 Disputes
- + CIS Disputes
- + Claims made via the Coronavirus Job Retention Scheme (CJRS)

The service also includes Appeals and Tribunals, giving you the comfort that you have adequate resources to fully defend unfair tax demands.

As with any service there are some exclusions, which include:

- + Enquiries or disputes which have commenced prior to inception of the service

- + Enquiries resulting from tax returns which are submitted more than 90 days late

- + Fees relating to attendance at or preparation for the record review stage of a compliance and/or control review or routine inspection undertaken by HMRC

- + Where you do not keep prime records

- + Matters where fraudulent evasion of tax is involved

- + All tax avoidance schemes

Services for directors, members, partners, the proprietor and their spouse

To ensure seamless cover of our fees, the service includes the tax returns of the directors, members, partners, the proprietor of the business and their spouse, provided **M+A Partners** has prepared the latest tax return of the individual. If any of the directors, members, partners, or their spouse are in business, with a turnover of £50,000 or more, or with gross rentals received as landlords of £50,000 or more, a separate business fee is required.

Employment and health & safety service

As an additional benefit, you will have direct telephone access to employment and health & safety specialists for advice on any related matter.

Benefits to you

- + Removes the uncertainty of unexpected professional fees for your defence
- + Allows **M+A Partners** to defend your case
- + Gives you the resources to achieve a fair result
- + Gives you telephone access to Croner Taxwise Ltd - fee protection service, employment and health & safety specialists

If you would like to take advantage of our tax enquiry service, please call your usual **M+A Partners** contact on ☎ 01603 227600 or email ✉ taxmail@mapartners.co.uk

A copy of the full scheme wording and FAQs relating to Croner Taxwise Ltd - fee protection service can be viewed at:

www.mapartners.co.uk/services/fee-protection/



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M+A Partners

MA Partners LLP

7 The Close
Norwich Norfolk
NR1 4DJ
☎ 01603 227600

MA Partners LLP

2 Cyprus Court
Queens Square
Attleborough Norfolk
NR17 2AE
☎ 01953 452077

MA Partners LLP

12 Church Street
Cromer Norfolk
NR27 9ER
☎ 01263 513971

✉ taxmail@mapartners.co.uk
[www.mapartners.co.uk/
services/fee-protection/](http://www.mapartners.co.uk/services/fee-protection/)



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