

M+A

Partners

Tax Investigation Service



HM Revenue & Customs (HMRC) is facing more pressure than ever before to reduce the “tax gap” - this is the difference between what HMRC expects to collect in taxes and what it actually collects.

HMRC have already refocused their resources into their enquiry and compliance activities, launching numerous ‘campaigns’ and issuing ‘Nudge’ letters to taxpayers, where HMRC believe there is a deficiency in their tax affairs. This now includes the issue of ‘data collection’ letters to third party financial institutions such as online trading platforms (Etsy, Booking.com, Airbnb, Vinted etc) and letting and estate agents, to collect data on the transactions carried out by taxpayers and facilitated by that type of financial institution. With additional resourcing being made available to HMRC to enable them to conduct more compliance checks and enquiries, taxpayers are at a greater risk of an HMRC enquiry, now more than ever before - this applies to businesses of all sizes as well as individuals’ tax affairs.

In addition to their usual approach to selecting taxpayers’ returns for enquiry, using risk-based methods as well as random selections, HMRC is focusing more efforts to close the tax gap across all groups of taxpayers, including small and mid-sized businesses and individuals who, between them, account for almost 70% of the tax that HMRC expects to collect but fails to do so.

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 significant 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 and deal with your enquiry for you.

Your professional fees covered

M+A Partners offers a tax investigation 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 Dispute;
- + VAT Visits and Disputes;
- + IR35 Disputes;
- + CIS Disputes; and
- + Nudge Letters.

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; and
- + 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.

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 complementary telephone access to HR and health & safety specialists

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.

Further information on 'My Business Hub' is continued overleaf.

Grow, Manage and Protect your Business in Total Confidence with My Business Hub

Everything you need to stay compliant with access to key topics and tools covering HR, Safety and Legal all in one, easy-to-use online portal. Saving you time to focus on growing your business.

The ultimate digital toolkit for all businesses. Enjoy industry insights across HR, Legal and Safety including:

- + Full telephone access to the UK's leading advisors in these areas;
- + A library of compliant forms, policies, employment contracts, risk assessments etc. All downloadable; and
- + Detailed information and guidance on a range of HR/H&S related topics including absence, termination, maternity, staff handbooks, flexible working, fire safety, DSE and manual handling to name a few.

 For immediate HR advice please call 0844 892 2807

If you would like to take advantage of our tax investigation 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-i Limited - tax investigation service can be viewed at: www.mapartners.co.uk/services/tax-investigation



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