



Premier Professional Fee Protection

Main Terms and Conditions

Service

Our Premier Professional Service provides representation to protect your interests should you be in any way involved in an HMRC compliance check.

A 'compliance check' covers a wide range of HMRC enquiries and investigations, as set out below. HMRC does not have to give you a reason for starting an enquiry. It is quite at liberty to do so, even if there is nothing wrong with your accounts or tax returns.

But there are limits on what HMRC is allowed to do. One of the key benefits of professional representation is that we can "push back" when HMRC officers attempt to exceed their powers or request information to which they are not entitled.

This is an annual service, from 1 June (or the date you join if later) to 31 May, for which we charge a fixed fee. This will cover costs of up to £100,000 in dealing with an HMRC compliance check.

What HMRC Checks are Included

- Enquiries into Income Tax and Corporation Tax Returns
- PAYE and Benefit in Kind inspections
- VAT inspections
- National Minimum Wage Inspections
- Construction Industry Scheme Inspections
- IR35
- Gift Aid inspections
- Dealing with any consequent disputes following the issue by HMRC of tax assessments or determinations
- Inheritance Tax enquiries
- Child Tax Credit enquiries
- Checks under HMRC Code of Practice 8, provided that fraud is disproved (subject to maximum of £15,000).
- Stamp Duty returns and Stamp Duty Land Tax returns completed by us on your behalf

Directors and Partners

If a company takes out the Premier Professional Service, it will normally cover HMRC enquiries into the directors' and company secretary's personal tax returns, and their spouse's and common-law spouse's returns. The same applies to partnerships and LLPs. However, if a director or partner has an additional self-employment, or has property income of more than £50,000, they will need to take out a separate subscription to the service.

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What Services are Included?

The service includes our time in representing you in the course of HMRC enquiries, including meetings and correspondence, and dealing with appeals up to the First-Tier Tribunal or Upper Tier Tribunal, up to a limit of £100,000. However, where it is considered likely that the costs would exceed the tax at stake, we reserve the right to discontinue acting. This decision would be taken in conjunction with our insurers.

What's Excluded

The main exclusions are

- Any matter that was known about, or ought reasonably to have been known about, before the Service commenced
- Fraud, including any enquiry carried out under HMRC Codes of Practice 9
- carried out under Code of Practice 8 or an enquiry held under Public Notice 160 or Section 60 or 61 of the VAT Act 1994 or any matters handled by Fraud Investigations Service of HMRC, Civil Investigations of Fraud Procedure or Contractual Disclosure Facility, unless at the conclusion of such check it is held that you were not guilty of any fraud, fraudulent intent or serious irregularities
- Matters dealt with by the HMRC Criminal Taxes Unit or Criminal Intelligence Group
- Matters arising from tax avoidance schemes reportable to HMRC under its Disclosure of Tax Avoidance Schemes rules or any matter relating to marketed or promoted bespoke tax planning arrangements outside
- normal trade
- Tax credits (other than Child Tax Credit)
- Import and Excise Duties
- Matters where you have failed to implement changes or corrections already identified and agreed with HMRC, or where you have been identified by HMRC as a deliberate defaulter.
- Cases referred to the General Anti-Abuse Rules Advisory Panel
- Any taxes, fines, penalties, interest, compensation, damages or wages that you may be required to pay.

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The service will be provided if your returns were submitted to HMRC on time (or no more than 90 days late).

You must notify us as soon as possible after HMRC contacts you in relation to an enquiry or investigation. Whilst HMRC should notify us, they cannot be relied upon to do so.

The service does not cover the costs of preparing accounts, reconstructing books and records that have been poorly maintained, or preparing reconciliations of the accounts to VAT returns, CIS returns or other statutory returns.

You must provide us with a truthful account of all matters enquired into by HMRC.

The service will not be available if you have ceased to be our client.

The service does not cover enquiries that started before you join the scheme, or enquiries where circumstances existed and which you knew about, or ought to have known about, when you joined the service (for example, where HMRC has contacted you to say that they wish to carry out an inspection).

What if I do not take out this Service?

If HMRC start a compliance check we will still be able to advise you and assist you, but we will need to charge you at our normal rates. Typically, a business tax enquiry can cost £2,000, and in contentious cases, costs can easily exceed £10,000.

How often can I expect an HMRC Enquiry?

The frequency of HMRC enquiries and inspections is completely unpredictable! HMRC say they use risk assessment tools to decide who to inspect, but in our experience, it is impossible to judge what type of company will be investigated, and how often.

What should I do if I receive notice of an HMRC inspection or enquiry?

Please contact us straightaway for immediate professional advice and representation! We can only offer the service if you let us know as soon as HMRC contacts you.

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