

Protect yourself against a tax enquiry



Summary of Service for the Period ended 31 May 2024

If you sign up to become a member of the Lubbock Fine Tax Investigation Service, we are able to make a claim against our insurance policy held with Vantage Fee Protect ('Vantage') in respect of our fees incurred (up to £100,000 per claim unless otherwise indicated) in defending you should you be subject to any of the enquiries detailed below. Where applicable, business subscriptions to the Tax Investigation Service will include cover for directors or partners (including their spouses/civil partners) unless they have complex personal tax issues such as personal trading income, gross rental income over £50K or recent enquiries (when separate membership will be required).

What is covered?

The service offers protection for Lubbock Fine's costs incurred as your tax agent in matters as listed below:

The service will cover:

Professional fees incurred in respect of:

- Corporation Tax and Income Tax full or aspect enquiries
- PAYE/NIC compliance checks from the outset and disputes with HMRC following such checks
- IR35/Employment Status/CIS enquiries and disputes
- VAT compliance checks from the outset and disputes with HMRC following such checks
- Enquiries under Section 60 or 61 of the VAT Act 1994, provided that at the culmination of such investigation it is proved that the Client was not found guilty of dishonesty, fraud or fraudulent intent
- Business record checks, inspections and interventions under HMRC's Information & Inspection Powers at Schedule 36 FA 2008 where authorised in advance by Vantage
- Up to £250 of costs relating to an informal request for information by HMRC, by telephone or other means
- Inheritance tax/Probate return enquiries
- Stamp Duty and Stamp Duty Land Tax Enquiries
- National Minimum Wage/National Living Wage enquiries
- Child tax credit enquiries
- Student Loan enquiries
- Gift Aid enquiries
- Companies House confirmation statement enquiries
- Enquiries into Scottish taxes
- Auto enrolment return enquiries where the Policyholder has been engaged to complete the appropriate reporting statements and declarations
- Code of Practice 8 investigations, provided that at the culmination of such investigation it is proved that the client was not found guilty of dishonesty, fraud or fraudulent intent
- Applications for judicial review, subject to Vantage consent
- Covid-19 related claims and grants, including SEISS, CJRS and the Eat Out to Help Out Scheme.

The service will not cover:

Any taxes, interest, penalties and fines or any other duties. Any fees or costs:

- In respect of any claim arising from or relating to a circumstance that occurred prior to or existed at the inception of this Service period unless previously notified and accepted
- Relating to a criminal prosecution or an enquiry conducted by HMRC under the Civil Investigation of Fraud procedure (Code of Practice 9)
- Relating to any claim arising from an enquiry into a tax return that was not submitted within 90 days following expiry of the statutory time limits
- In respect of work that should be routinely undertaken by us at your expense, such as preparation of accounts and normal analysis required to file a Tax Return
- Any enquiries in respect of a tax avoidance scheme
- In respect of any claim made, brought or commenced by a tax authority outside the UK
- Incurred prior to the acceptance of a claim by Vantage
- Where a claim has not been notified by us to Vantage within the period of our insurance or notified within the 30-day notification period
- Incurred as a result of professional negligence
- Related to an enquiry into services/taxes where we are not formally recorded as your registered agent with HMRC

Receiving an Enquiry

Please notify us immediately if you receive any formal or informal correspondence from HMRC raising questions about your tax affairs.

Advisory Support Service

As a subscriber to our Tax Investigation Service, you have telephone access to consultants who are available to assist you with practical advice on a number of legal issues, including:

- Employment
- Health & safety
- Legal contract matters
- Landlord and tenant or property queries
- General legal issues that your business may encounter

FOR MORE INFORMATION, PLEASE CONTACT



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