

Summary of Tax Investigation Service



What does the tax investigation service include?

Your accountant is insured in respect of fees up to £100,000 incurred representing you in the event of any compliance check, visit or investigation started by HMRC regarding compliance with:

Corporation Tax Self-Assessment	National Insurance	VAT
Income Tax Self-Assessment	Construction Industry Scheme	National Minimum Wage
PAYE and P11D	IR35	Gift Aid legislation and regulations
Capital Gains Tax	Inheritance Tax	Stamp Duty (including Land Tax)
Your accountant's full terms and conditions can be found at www.cronertaxwise.com/premier-professional-policy		

Including professional fees incurred in respect of a local review of the enquiry and preparation and representation at an appeal to the First-tier Tribunal, Upper Tribunal or Employment Tribunal and any appeal against such a tribunal's decision. After an appeal to the Upper Tribunal or where there is no right of appeal to the tribunal, the Policy will cover an application for Judicial Review (subject to a maximum indemnity of £5,000).

Where applicable this service extends to include your directors, partners and company secretaries subject to external income limits.

What is excluded?

Fraud	Criminal Prosecutions	Tax Avoidance Schemes
Deliberate Omissions	Tax, fines, penalties & interest due	Enquiries commencing outside of the Period of Service

Making a claim

In the event of any correspondence or communication from HMRC relating to a potential enquiry or dispute, please speak to your accountant straight away and get immediate professional advice. Your accountant will make a claim against their Policy and credit the proceeds against your liability for fees. You could be liable for fees not covered by the Policy.

Support for your business

You have telephone access to specialist HR, Health & Safety and Commercial legal advisors, please call 0844 892 2807. Please note that the legal advice line is not indemnified.

we can help **your business** with **immediate HR advice**

HR Support **0844 892 2807**

Your accountant's insurance is arranged through Croner Taxwise Limited (Financial Services Register number 304970) and underwritten by Irwell Insurance Company Limited (Financial Services Register number 202897). This document does not give full details of the cover provided.

A condition of your accountant's arrangement with the insurers is that all claims must occur and be notified during the Period of Insurance. This service only applies to enquiries or disputes with HMRC, whose jurisdiction is within the United Kingdom of Great Britain and Northern Ireland excluding the Isle of Man and the Channel Islands.