

# Markel Tax

## Tax Investigations Summary of Cover

Cover of up to £125,000 with no excesses for:

### Full and aspect Enquiries into:

- ✓ Corporation Tax Returns
- ✓ Partnership Tax Returns
- ✓ Sole Trader Tax Returns
- ✓ Personal Tax Returns

### Disputes into:

- ✓ VAT
- ✓ Employer Compliance (PAYE, P11D and NIC)
- ✓ IR35

**Code of Practice 8 enquiries (£5,000 limit of indemnity) and Inheritance Tax enquiries (£5,000 limit of indemnity)**

### HMRC use of Information and Inspection Powers/Sch 36 Pre Disputes in respect of:

- |                                 |                            |
|---------------------------------|----------------------------|
| ✓ VAT control visits            | ✓ Interventions            |
| ✓ Employer Compliance Visits    | ✓ Requests for information |
| ✓ Check of Employer Records     | ✓ Capital Gains Tax        |
| ✓ National Minimum Wage reviews |                            |

### Main Exclusions

- Fees incurred prior to the written acceptance of a claim.
- Returns submitted more than 90 days after the due date.
- Notification by HMRC of any of the above prior to subscribing to the service
- Failure to notify/register for tax or VAT.
- Compliance costs associated with routine submission of statutory returns e.g. P11Ds, RTI Returns, CIS Returns etc.
- Cases of suspected fraud e.g. Code of Practice 9 cases and Public Notice 160 enquiries.
- Where there is no reasonable prospect of challenging HMRC (VAT, PAYE and IR35 Disputes).
- Costs for third party valuations.
- Tax planning arrangements where HMRC have allocated a DoTAS Number and/or bespoke tax planning arrangements outside of the normal trade.

### Business legal helpline – 24Hour, 365 days a year

#### Employment, health and safety, and business legal advice

Business clients who subscribe to the service also have access to a 24hour telephone helpline. More information can be found overleaf and details of how to access this service will be sent with your service confirmation

