


FOCUS ON



Our Tax Investigation Service takes away all of the stress when HMRC come calling, leaving you with nothing but the important things to worry about.

**FAQ****What is a Tax Investigation Service?**

HMRC tax investigation is time consuming, stressful and could cost you money even if you've done nothing wrong.

HMRC Investigations can last for many months. During this time you could find yourself incurring MHA professional service fees as well as having to deal with costly business disruption and probing questions. Even if you're found to owe nothing you will still have to pay your professional representation fees.

HMRC use sophisticated software to cross match a wide range of data sources and any anomalies can lead to an investigation. They do of course continue to carry out random investigations.

For a modest annual service fee you can safeguard yourself from the cost of MHA professional fees associated with a tax investigation matter.

Is there an excess payable on my cover?

No excess is payable provided that the HMRC review falls within the definition of what is covered by MHA Tax Safe and subject to stated maximum service cover limits.

Who deals with the HMRC enquiry work?

MHA will act for your MHA Tax Safe covered tax entity.

What will MHA pay for?

MHA billable costs reasonably and necessarily incurred in acting for your taxation entity in connection with an accepted claim in respect of a HMRC enquiry and subject to stated maximum service cover limits.

Is my premium going to increase if I make a claim?

The future pricing of MHA Tax Safe will not be affected by any claims made by a covered tax entity.

Are there any restrictions to cover?

MHA must be your tax advisor; and

MHA Tax Safe has a number of specific exclusions which can be reviewed [here](#)

In general MHA Tax Safe provides cover for up to £100,000 of professional fees with no excess, for each claim, however, the amount of cover is lowered to a maximum of £15,000 for Special Civil Investigations opened under Code of Practice 8 and only £5,000 for applications for Judicial Review.

Are Directors or Partners of an MHA Tax Safe covered entity also covered?

Provided they fall within the 'Private Client' definition, Directors and Partners for whom MHA act as the tax return agent are covered within the Business Client premium. Otherwise a Director or Partner will need to be covered separately as a business client

The following are Private Clients:-

- a) An individual not falling with the definition of a business client
- b) A trust with no trading income
- c) A charity with no trading income
- d) A non-profit organisation as regards its non-trading activities.

What if there is more than one return?

Each of your taxation entities must separately pay for cover via MHA Tax Safe.

What about changes in the taxation status of a client?

If your status changes, for example, becoming self-employed this means you will need fresh cover on the new status from the earlier of the start of the next policy year or the date that your first tax return (including VAT or PAYE returns) reporting that status is submitted to HMRC. MHA encourage you to contact us as soon as possible upon a change or status.

What if I cease to be a client of MHA?

If you cease to be a client of MHA you will no longer have the benefit of cover via the MHA Tax Safe service.

I have business activities outside the UK – are these covered?

You will not be covered for business activities outside of the UK save for any enquiries raised by HMRC in relation to UK taxation in connection with those activities. The UK is defined as United Kingdom of Great Britain and Northern Ireland excluding the Isle of Man and the Channel Islands.

For more information on how we can help, or to join our Tax Investigation Service, please speak to your usual MHA Macintyre Hudson contact or visit

macintyreHUDSON.co.uk/services/tax-investigations

E: taxsafe@mhllp.co.uk

macintyreHUDSON.co.uk

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