

## JSA Services Ltd Tax Investigations Service Summary Fact Sheet

Our Tax Investigations Service is fully backed by an Insurance Policy, which JSA has taken out with Abbey Tax Protection. The Service allows JSA to make a claim in respect of the fees which we accrue when we defend a client who is under investigation by HM Revenue & Customs (HMRC) in respect of any of the following events:

✓ <b>Self Assessment Full Enquiries</b>	The trigger point is the issue of the S9A, S12AC TMA 70 or Paragraph 24 (1) Schedule 18 Finance Act 1998 Notice by HMRC together with a request to examine <b>all</b> the business books and records or, in the case of a personal taxpayer, <b>all</b> the underlying documents used in the preparation of the Self Assessment return.
✓ <b>Income Tax Self Assessment Aspect Enquiries</b>	The trigger point is the issue of the S9A or S12 AC TMA 70 Notice by HMRC where there is a request to examine just certain boxes on the Return.
✓ <b>Corporation Tax Self Assessment Aspect Enquiries</b>	The trigger point is the issue of the Paragraph 24 (1) Schedule 18 Finance Act 1998 Notice by HMRC where there is a request to examine just certain boxes on the Return.
✓ <b>HMRC Enquiries under IR35</b>	The Service covers HMRC IR35 Status disputes. However, there must be a written Contract for Services in respect of the liabilities which are being disputed. The Contract must have been strictly followed and there must be a reasonable prospect of successfully contesting the Revenue's allegations.
✓ <b>Employer Compliance Disputes</b>	The Service covers PAYE, P11D and NIC disputes and the trigger point is the issue of a letter, assessment or notice by HMRC, following a Compliance visit, providing there is a prospect of reducing the alleged liabilities.
✓ <b>HMRC VAT Disputes</b>	The trigger point is the issue of a written decision or assessment by HMRC, following a control visit, providing there is a prospect of reducing the alleged VAT liabilities.
✓ <b>Schedule 36 Enquiries</b>	The trigger point is a written request from HMRC to inspect assets, documents, records or business premises in accordance with Schedule 36 Finance Act 2008 in respect of Income Tax, Corporation Tax, PAYE, NIC, VAT & CGT.

The main exclusions are as follows:

- Claims arising where the annual returns/accounts are submitted "late"; i.e. outside the statutory time limits.
- HMRC Specialist Investigations, Civil Investigations of Fraud, Criminal Investigations Sections and Code of Practice 8 and 9 cases.
- Fees incurred prior to the written acceptance of a claim.
- Enquiries and disputes existing at the time you subscribe to the Service.
- Enquiries and Disputes following a voluntary disclosure of irregularities made to HMRC.
- Enquiries into tax planning arrangements where HMRC have allocated a Tax Avoidance Scheme Number.



**Business Legal Helpline – 24Hour, 365 days a year  
Employment, Health & Safety & Business Legal Advice**  
Business clients who subscribe to the Service also have access to a 24hour telephone helpline.

Maximum Limit of Indemnity of £75,000 in respect of our professional fees for any one claim.