



SCOTT-MONCRIEFF

EDINBURGH AND GLASGOW

Investigations can hit you hard: Let us fight your corner...

The budget 2009 was the Government's chance to authorise and announce the new powers available to HMRC, and their new tactic to 'come down hard'¹ on non-complying tax returns. Faced with a £23 billion shortfall in tax receipts as the economy slides deeper into recession², Alistair Darling signalled his intent to clamp down on non compliant tax returns.³

Investigations can be disruptive, intrusive and expensive. Tax experts warn that an increasingly desperate Revenue will drag more innocent taxpayers into lengthy investigations.² Even if the final outcome is that you don't have to pay any extra tax, you will still be faced with a bill for our professional fees incurred in settling the matter. It is not unknown for a taxpayer to be forced into a settlement simply because the costs involved in fighting the case were becoming unaffordable.

What does our scheme offer?

The equivalent of up to £75,000 of professional costs per incident resulting from HMRC investigations or disputes for both full and aspect enquiries. The security of knowing that we can dedicate all the time and resources we need to represent you – and you won't have to worry about our fees. The knowledge that you're dealing with us, your own accountants, rather than a stranger who doesn't know you or your affairs. Peace of mind – our scheme has been set up for us by CCH Fee Protection, the UK market leader in fee protection, with over 20 years' experience.

The CCH Business Support Helpline

For business clients only

Access for companies, partnerships, and sole traders to the market leading telephone advice line manned by CCH experts. Access to advice in the following areas:

Employment and personnel issues, such as disciplining an employee, dismissal, and gross misconduct

Health & Safety issues, such as reporting an accident and hazardous substances.

Commercial legal issues, such as landlord and tenancy, company law and copyright and patent

'A new approach'

HMRC now operate an information led approach to target non-compliant tax returns. This means that if you are selected, it's for a reason - and you can expect to receive a penalty, as well as pay back what they estimate you owe..

And using the more efficient 'Aspect Enquiry' – enquiries into one or more aspects of a tax return – HMRC are able to target a greater number of taxpayers than before. With the consequences and penalties associated with HMRC enquiries worsening (HMRC are now naming and shaming tax evaders⁴), we believe that having the peace of mind by providing for professional fees is essential. We can focus our time and effort entirely on your investigation – and you won't have to worry about expenses.

We recommend all our clients join our Fee Protection scheme

'Directors and Partners' cover for companies & partnerships.

Investigations into the tax return of the directors and partners of a business covered by our scheme are also included, provided that we act as the tax return agents for the individuals concerned. The tax return must be a personal, non-business return, which should not include any self employment pages, and gross annual rental income (per individual) must not exceed £50,000. If you fall outside of this criteria, separate cover is available.

- please contact us.



1. HMRC departmental report July 2008, 2. The Times January 10 CCH229 in 2009, 3. The budget 2009, 4. Daily Mail 18th April 2009
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