

Key Information

Premier Protection Client Service Summary

Important: We must receive notification of compliance checks in writing during the period of the service.

We provide representation to protect your interests during HMRC compliance checks. The Premier Protection Client Service provides representation costs up to £100,000 should you become involved in any of the following HMRC compliance checks in Great Britain and Northern Ireland. In respect of Business Clients, it also provides representation during HMRC compliance checks relating to the personal tax returns of the partners, directors and company secretaries (as registered to Companies House) of your business including their spouses, common-law spouses or civil partners, in respect of whom we are the tax return agent. In respect of all personal tax returns, this is subject to there being no requirement to complete any Self Employment pages, and/or, there being no more than £50,000 gross income per annum from Land and Property, unless the appropriate additional fee has been paid.

What is included in the service

HMRC compliance checks

Representing you during

- a) any compliance check started by HMRC regarding your compliance with Income Tax and/or Corporation Tax Self Assessment, PAYE, National Insurance, Construction Industry, IR35, VAT, National Minimum Wage or Gift Aid legislation and regulations; and
- b) any consequent dispute with HMRC after the issue of an assessment, computation of liabilities, written decision, notice of VAT civil penalty or notice of underpayment of the National Minimum Wage.

What is not included in the service

- Any matter where any circumstances of it existed before you joined the Premier Protection Client Service and about which you knew or ought to have known.
- Any compliance check
 - carried out under HMRC Code of Practice 8 or 9, Civil Investigations of Fraud Procedure, Contractual Disclosure Facility, Public Notice 160 or Section 60 of VAT Act 1994; or
 - by, with, arising from or on behalf of HMRC Criminal Taxes Unit or Criminal Intelligence Group; or
 - (i) into, relating to or arising from an avoidance scheme reportable to HMRC under their Disclosure of Tax Avoidance Schemes rules; or
 - (ii) carried out by, on behalf of, or arising from any HMRC counter-avoidance team; or
 - concerning compliance with Tax Credits legislation, import or excise duties and import VAT; or
 - where you have unreasonably failed to implement changes or corrections already identified and agreed with HMRC or have been identified as a deliberate defaulter by HMRC.
- Any case referred to the General Anti-Abuse Rules Advisory Panel.
- Taxes, fines, penalties, interest, compensation, damages or wages that you may be required to pay.
- The costs of
 - preparing and submitting accounts, records or statutory returns;
 - obtaining and renewing dispensations;
 - arriving at asset valuations including the cost of professional valuations;
 - work ordinarily capable of being completed by you or which should already have been completed at your expense.
- The cost of reconciling unreconciled statutory returns and RTI data and the cost of providing accurate data in RTI returns.
- Any criminal prosecution.
- Defending Employment or Industrial Tribunal or Civil Court legal proceedings.
- Judicial review.
- Representation costs incurred without our consent.

Conditions which apply to the service

- (a) Your statutory returns, appropriate to the Premier Protection Client Service, were submitted to HMRC within 90 days of its statutory filing dates; and
- (b) any unsubmitted HMRC returns, appropriate to the Premier Protection Client Service, were no more than 90 days past their due filing date when the compliance check started unless HMRC accepts the reason for the delay.
- An amendment to a provisional statutory return to provide final return entries is made and submitted to HMRC within 90 days of the date of submission of the original return.
- Any other amendment to a statutory return is made and submitted to HMRC within 12 months of the date of submission of the original return.
- Where a return has not been issued, you have notified HMRC within the statutory time limits of chargeability to tax; and/or, if appropriate to the Premier Protection Client Service, your operation of PAYE and your use of subcontractors in the construction industry; and have registered for VAT where required.
- When a compliance check begins;
 - (a) we must be the Income Tax or Corporation Tax Self Assessment return agent; or
 - (b) if a registered charity, we must have a current engagement letter from you for the ongoing provision of accountancy, tax or audit services or a combination of these.
- You are a registered charity and are registered with HMRC to claim Gift Aid relief if HMRC is checking your Gift Aid compliance.
- You must at all times during the course of a compliance check
 - give us a full and truthful account of your affairs;
 - co-operate with us or suitably qualified person or firm we appoint to assist us, and follow our and their advice.
- Any compliance check is within the United Kingdom of Great Britain and Northern Ireland; and for any alleged liability to tax, National Insurance Contributions, underpayment of the National Minimum Wage or any consequent and related penalties, it is always more likely than not that your liability will be reduced.
- You must be one of our clients when notification is made.

Notification procedure

You should let us know of a compliance check as soon as possible. We will represent your interests and keep you informed of the progress of any notification you make.

Important: This document only provides a summary of the Premier Protection Client Service. A copy of the Premier Protection Client Service Master Agreement, which provides full details of the terms, conditions and limitations of the service, is available from us on request.