



Client Service Summary

WHAT DOES THE SERVICE INCLUDE?

On payment of the appropriate fee we will, at our discretion, 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.

This is an annual service unless you join part way through the service period or we advise you otherwise. The Service will commence from the service commencement date unless payment is received after that date, in which case, the service will commence from the date payment is received.

WHAT'S INCLUDED?

- 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
- 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; and
- any claim in respect of Inheritance Tax enquiries, Child Tax Credit enquiries or compliance check carried out under HMRC Code of Practice 8 (provided fraud is disproved subject to a maximum indemnity of £15,000).

Including professional fees incurred in respect of a local review of the enquiry and preparation and representation at an appeal to the First-tier Tribunal, Upper Tribunal or Employment Tribunal and any appeal against such a tribunal's decision. After an appeal to the Upper Tribunal or where there is no right of appeal to the tribunal, the Policy will cover an application for Judicial Review (subject to a maximum indemnity of £5,000).

WHAT'S EXCLUDED?

The key exclusions are fraud, criminal prosecutions, tax avoidance schemes, deliberate omissions, any tax, fines, penalties or interest that you may be required to pay and any enquiries that commence prior to the commencement date of the policy.

Your accountant's Policy containing all of the terms and conditions is available at www.cronertaxwise.com/premier-professional-policy

MAKING A CLAIM

In the event of any correspondence or communication from HMRC relating to a potential enquiry or dispute, please contact us straight away to get immediate professional advice. We will make a claim against our Policy and credit the proceeds against your liability for fees. You could be liable for fees not covered by the Policy.



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Your complimentary access to the UK's employment specialists

Whatever the question, the Croner Taxwise Connect team can help:

- What is the current holiday entitlement for employees?
- How do I manage poor performance?
- How do I dismiss a long term sick employee?
- What notice entitlement do I need to provide?
- What is the process to make redundancies?
- Can I refuse a flexible working request?

YOUR DIRECT LINE TO EMPLOYMENT LAW ADVICE 0844 892 2807 Quote reference TAX01

BUSINESS LEGAL SUPPORT

You have telephone access to specialist legal advisors in all areas of law. Please call **0844 728 0031** and quote your policy number. Please note that the legal advice is not indemnified.

Your accountant's insurance is arranged through Croner Taxwise Limited (Financial Services Register number 304970) and underwritten by Irwell Insurance Company Limited (Financial Services Register number 202897). This document does not give full details of the cover provided.

A condition of your accountant's arrangement with the insurers is that all claims must occur and be notified during the Period of Insurance. This service only applies to enquiries or disputes with HMRC, whose jurisdiction is within the United Kingdom of Great Britain and Northern Ireland excluding the Isle of Man and the Channel Islands.