

Fee Protection Service Terms and Conditions

Important: Notification of enquiries, reviews and interventions must be received by us in writing during the period of the service

On payment of the appropriate fee we will, at our discretion, provide representation to protect your interests during HM Revenue and Customs enquiries, reviews or interventions. The Shipley's Fee Protection Service provides representation costs up to £100,000 should you become involved in any of the following enquiries, reviews or interventions in Great Britain and Northern Ireland. In respect of Business Clients, it also provides representation costs during HM Revenue and Customs enquiries, reviews and interventions relating to the personal tax returns of the partners or directors of the business 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 1 November each year unless payment is received after that date, in which case, the service will commence from the date payment is received.

What is included in the service?

HM Revenue and Customs Enquiries, Reviews and Interventions

- A Self Assessment Enquiry or Repayment Claim by HM Revenue and Customs
- A review or intervention by HM Revenue and Customs concerning compliance with Self Assessment, PAYE, Social Security, Construction Industry, IR35 or VAT legislation and regulations.

What is not included in the service?

Any enquiry, review, intervention or dispute

- by, with or on behalf of HM Revenue and Customs Special Civil Investigations Office or Criminal Taxes Unit; or
- carried out under HM Revenue and Customs Civil Investigations of Fraud procedure, Public Notice 160 or Section 60 of VAT Act 1994; or
- where HM Revenue and Customs has issued a Code of Practice 8 or 9 leaflet; or
- into compliance with National Minimum Wage or Tax Credits; or
- concerning a failure to reconcile returns; or
- circumstances where you unreasonably failed to implement changes or corrections identified and agreed with HM Revenue and Customs during a previous enquiry, review, intervention or dispute.
- Circumstances we or you ought to have known about before you joined the Shipleys Fee Protection Service.

- The cost of taxes, fines, penalties, interest, compensation or damages which you are required to pay.
- The cost of preparing accounts, records or statutory returns and the cost of professional valuations to support them.
- The cost of reconciling returns.
- The cost of compliance work ordinarily capable of being completed by you.
- Any criminal prosecution.
- Judicial review.

Conditions which apply to the service

1. Statutory returns appropriate to the enquiry, review or intervention must have been submitted to HM Revenue and Customs on time although the service allows for no more than one of your last;
 - a. four returns due monthly if monthly statutory returns are due to be made; and/or
 - b. four returns due quarterly if quarterly statutory returns are due to be made; and/or
 - c. two returns due annually;
 to be up to 90 days late.
2. Where a return has not been issued, you must have notified HM Revenue and Customs within the statutory time limits of chargeability to tax and if appropriate, your operation of PAYE and your use of sub contractors in the construction industry; and you have registered for VAT where required.
3. We must be the Self Assessment tax return agent when an enquiry, review or intervention commences.
4. You must at all times during the course of an enquiry, review, intervention or dispute
 - a. give us a full and truthful account of your affairs;
 - b. co-operate with us, or suitably qualified person or firm we appoint to assist us, and follow our and their advice.
5. There must be good prospects of reducing any alleged liability to tax or National Insurance Contributions.
6. You must be one of our clients when notification is made.

Notification procedure

You should let us know of an enquiry, review, intervention or dispute as soon as possible by contacting us at the above address. We will represent your interests and keep you informed of the progress of any notification you make.

Cancellation rights

If the service does not meet your requirements, you may cancel it within 14 days of our receipt of your fee and receive a full refund provided that you have not notified or intend to notify us of an enquiry, review, intervention or dispute.