



## Protect yourself today!

Tax investigations can be costly and our expert support in dealing with these is not included in your normal fees. Spending a small amount now on our Tax Enquiry Fee Protection Service means that you will receive complete support if HM Revenue & Customs (HMRC) targets you; we will manage your investigation from start to finish and you will not need to worry about the cost.

"HMRC activity is expected to increase in the coming months and years as HMRC look to generate more tax to help fund the enormous spend through the Covid-19 pandemic. Purchasing our Tax Enquiry Fee Protection Service means that if you are subject to investigation by HMRC our fees are one less thing for you to worry about. We can defend you for as long as it takes to achieve the right result."

**Sarah Males, Director  
SJ Males & Co Ltd**

## Want to know more?

If you have any questions relating to our Tax Enquiry Fee Protection Service then please email [sarah@sjmales.co.uk](mailto:sarah@sjmales.co.uk).

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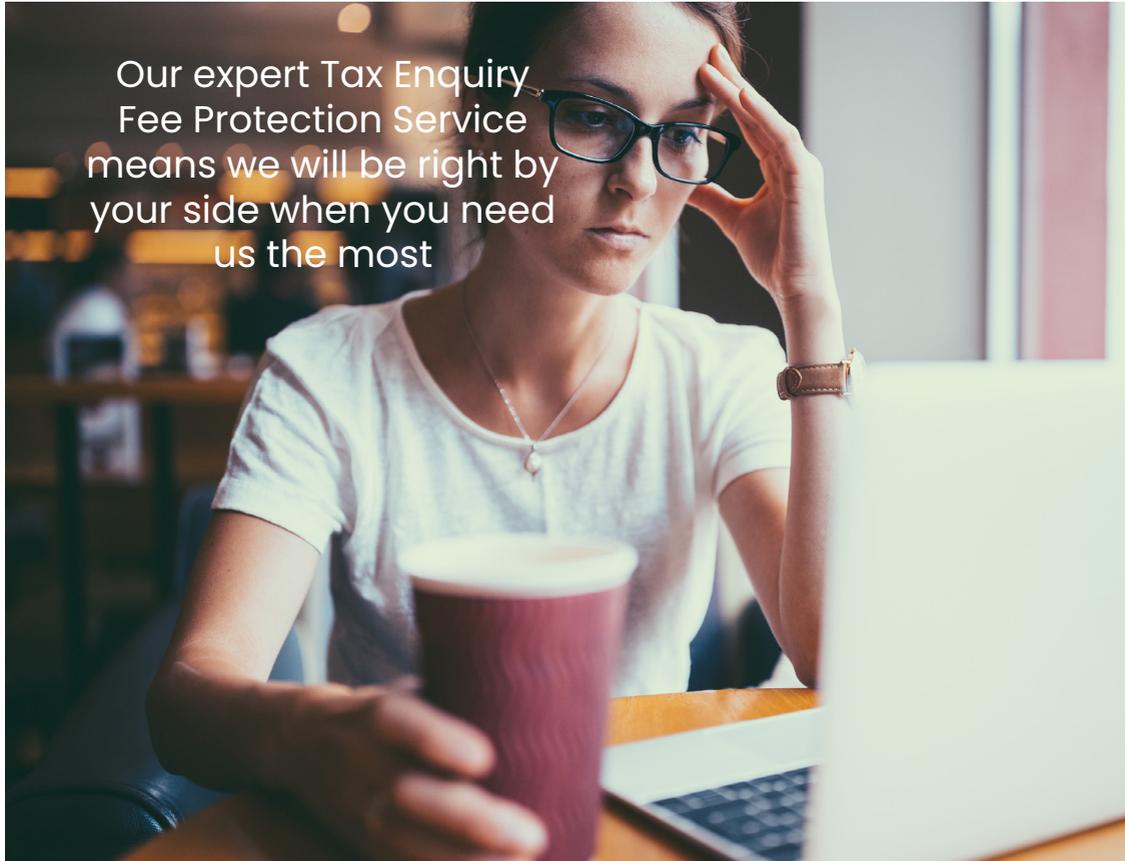
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Tax Enquiry Fee Protection Service 2021/22

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## Don't miss out on protection from the cost of an HMRC investigation



Our expert Tax Enquiry Fee Protection Service means we will be right by your side when you need us the most

# We're here to protect you...

## What is a Tax investigation?

Every individual and business in the UK is responsible for correctly assessing and reporting their tax liability in line with HMRC guidelines. As a consequence HMRC staff undertake a wide range of checks, some completely random, others more targeted, to confirm the background facts and ensure the right amount of tax has been paid.

## Who is subject to an investigation?

Anyone responsible for completing and returning information to HMRC, including through Self-Assessment, Payroll and VAT returns. Over the years HMRC have become more sophisticated in the methods that they use to undertake such reviews, and with increased use of technology, specifically their sophisticated 'Connect' database most enquiries come as a result of data profiling. This information comes from many different sources, including the banks, enabling them to target enquiries much more accurately – although they do still get things wrong!

## What is involved in an investigation?

HMRC will potentially want to review all your books and records or will ask for more detailed information about specific transactions on your Tax Return. For taxpayers that are VAT registered or operate PAYE HMRC may undertake a Compliance Visit to ensure that they are being operated correctly. At the end of the investigation HMRC may look to raise an assessment for additional tax due.

## Where our services come in?

If you are subject to investigation we will respond to HMRC's requests for information and/or attend meetings with HMRC. We will provide our workings with detailed explanations and we can dispute any assessment for additional tax due, looking to obtain the best possible outcome for you.

## What might be the financial implications of an investigation?

For a relatively low cost our Tax Enquiry Fee Protection Service will cover fees incurred dealing with an enquiry on your behalf. Fees can amount to thousands of pounds even if no additional tax is found to be due. If you choose not to subscribe to our service we will invoice you for any fees incurred should you be subject to investigation.



## What has been the impact of the pandemic on investigations? Are there any current trends or concerns?

HMRC are under significant pressure to generate more tax to fund the enormous spend through the Covid-19 pandemic. HMRC are also using investigations to ensure that the measures put in place to support the economy through the pandemic have been utilised correctly.

As a consequence investigations are on the increase and against this back drop ensuring you are protected against the cost of an HMRC investigation has never been so important.

## Business Support Line

As an additional benefit this protection provides complementary telephone access to employment, health & safety and general legal advisors, including support for employers with any adjustments made in response to the COVID-19 pandemic.

## Why take action?

- 1** HMRC investigations can be random and can come at any time
- 2** Investigations are on the increase as HMRC look to recoup more tax due to fund the enormous spend through the Covid-19 pandemic
- 3** HMRC are using investigation to ensure that the measures put in place to support the economy through the Covid-19 pandemic have been utilised correctly
- 4** If you are subject to investigation we will represent you and our expertise will help save time and money in the long run
- 5** Our normal fees do not include the cost of dealing with investigations which can be costly and complex, even if no additional tax becomes due
- 6** Our Tax Enquiry Fee Protection Service protects against costs incurred dealing with HMRC Investigations