

Key Features

Premier Protection Client Service Summary

for clients of

Atria Associates Ltd
Westmead House, 123 Westmead Road, SUTTON, Surrey, SM1 4JH

Important: Notification of enquiries and disputes 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 Premier Protection Client Service covers representation costs up to £100,000 should you become involved in any of the following enquiries or disputes in Great Britain and Northern Ireland.

This is an annual service unless you join part way through the service period or we advise you otherwise. The Service will only commence after we have received the premium. 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 is included in the service

HM Revenue and Customs Enquiries, Reviews and Interventions

- 1) A Self Assessment Enquiry or Repayment Claim by HM Revenue and Customs.
- 2) A review or intervention by HM Revenue and Customs concerning compliance with Self Assessment, PAYE, Social Security, Construction Industry, VAT or IR35 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
 - carried out under HM Revenue and Customs Civil Investigations of Fraud Procedure or Section 60 of VAT Act 1994; or
 - where HM Revenue and Customs have issued a Code of Practice 8 or 9 leaflet; or
 - into compliance with National Minimum Wage or Tax Credits or Student Loan Repayment Legislation.
- Circumstances we or you ought to have known about before you joined the Premier Protection Client Service.
- Criminal prosecutions.
- 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.
- The cost of reconciling returns or matters relating to failure to reconcile returns.
- The cost of taxes, fines, penalties, 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.
- Judicial review.

Conditions which apply to the service

- Statutory returns must have been submitted on time although the service allows for no more than one of your;
 - last two returns due annually; and/or
 - last four returns due quarterly if quarterly statutory returns are due to be made; and/or
 - last four returns due monthly if monthly statutory returns are due to be made;to be up to 90 days late.
- Where a return has not been issued, any chargeability to tax must have been notified to HM Revenue and Customs on time and if appropriate, your operation of PAYE, your use of sub contractors in the construction industry and you have registered for VAT where required.
- We must be the Self Assessment tax return agent when an enquiry, review or intervention commences.
- You must at all times
 - 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.
- There must be good prospects of reducing any alleged liability to tax or National Insurance Contributions.
- 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.

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