

## Key Features

# Tax Compliance Service 2011/12

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

**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 Premier Protection Client 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 your 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 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, 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 Legislation; 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 Premier Protection Client 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

- No more than one of your last;
  - (a) four consecutive statutory returns due for submission monthly
  - (b) four consecutive statutory returns due for submission quarterly
  - (c) two consecutive statutory returns due for submission annuallyrelating to the Premier Protection Client Service, was submitted, or remains un-submitted, to HM Revenue and Customs after expiry of its statutory time limit; and
- (d) any such return submitted late, or which remained un-submitted, on or before the date the enquiry, review or intervention arose, was no more than 90 days late unless HM Revenue and Customs accepts the reason for the delay.
- 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.
- We must be the Self Assessment tax return agent when an enquiry, review or intervention commences.
- In respect of any non written enquiry, intervention or request for review by HM Revenue and Customs you had at least 60 days continuous entitlement to your Premier Protection Client Service before the enquiry, intervention or request for review arose.
- You must at all times during the course of an enquiry, review, intervention or dispute
  - 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.



**Atria Associates Ltd**

Chartered Certified Accountants

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