



THE POWER OF BEING UNDERSTOOD

TAX DISPUTE RESOLUTION SERVICES

Our Tax Dispute Resolution Services (TDRS) team consists of former HM Inspector of Taxes and specialist advisors with significant experience of dealing with HMRC, and utilise their expertise to secure the best outcome for clients in respect of their interactions with HMRC.

Tax investigations

HMRC has an ever-increasing focus on ensuring all taxpayers comply with their obligations, and with the increased use of technology to analyse data and the exchange of information through multiple formal channels, HMRC's investigations are becoming better-targeted and more effective.

HMRC's enquiries can be disruptive, intrusive and costly to you and your business, even where there is nothing wrong. Our TDRS specialists use their experience and skills to mitigate the impact of an investigation on you.

Our aim from the outset will be to determine the risks identified by HMRC and propose a suitable strategy to address their concerns in the most efficient manner. We will establish the key facts and provide HMRC with only the necessary evidence to demonstrate those facts with a view to reducing the time it would otherwise take to close HMRC's investigation.

In the event further tax is found to be due, our specialists are well placed to mitigate the financial impact, through effective negotiation in respect of the number of years for which HMRC will seek to collect tax and the level of penalties to be applied.

We can advise on investigations in respect of all heads of tax, including Income Tax, Corporation Tax and Capital Gains Tax, Inheritance Tax as well as PAYE and NIC.

If the case is complex or serious and is to be handled by HMRC's Fraud Investigation Service, our specialists have the relevant experience to deal with enquiries under Codes of Practice 8 or 9.

We regularly provide advice to individuals, companies, partnerships and trustees and are happy to work directly for you, with your existing adviser or through an intermediary

Specific areas of support

Our TDRS team can provide advice and support in respect of all interactions with HMRC, including:

- S9A enquiries into personal tax returns;
- para 24 enquiries into corporate tax returns;
- employer compliance reviews;
- cross tax enquiries;
- civil investigations of fraud (COP9);
- HMRC assessments, including discovery assessments;
- voluntary disclosures;
- overpayment relief claims;
- penalty negotiations;
- accelerated payment notices & partner payment notices;
- follower notices;
- HMRC's information powers;
- first and upper tier tribunal applications and hearings; and
- alternative dispute resolution.

We can also assist with:

- Business risk reviews; and
- Satisfying the Senior Accounting Officer and Corporate Criminal Offence requirements.

Disclosures

If you have a disclosure to make to HMRC, we will establish contact with an appropriately experienced person within HMRC, thereby ensuring the matter can be settled with the minimum amount of disruption.

Dispute resolution

On occasion, taxpayers find they are unable to resolve their disputes with HMRC. Whatever the reason for your disagreement, we have significant experience in managing disputes and can represent your interests in taking the matter forward.

It may be that Alternative Dispute Resolution is a suitable route, and if so we can work on your behalf alongside HMRC's mediator to resolve the matter.

If there is no prospect for resolving the matter with HMRC, it may be necessary to apply to The Tribunal to pass judgement.

This may be in respect of a request for information by HMRC, the receipt of a notice closing an enquiry with which you do not agree or any other appealable decision. Alternatively, you may wish to ask The Tribunal to instruct HMRC to close their enquiry down.

Whatever the reason, we can work with you to make an appropriate application to The Tribunal, and represent you in all associated hearings and communications.

Our team

For further information, please contact us via our dedicated mailbox at tax.disputes@rsmuk.com, our helpline on +44 (0) 800 032 8374 or speak to one of the team direct.

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Tax risk management

Your business may be subject to the new Business Risk Review process, which was implemented with effect from 1 October 2019. This sees each qualifying business being rated low risk, moderate risk, moderate-high risk or high risk.

Our experts can work with you in advance of any Business Risk Review to place you in the best position in advance of HMRC's review, and we can also support you in your interactions with HMRC during that process.

The relevant business risk rating will be determined by a number of factors, including the business' compliance with its Senior Accounting Officer (SAO) and Criminal Corporate Offence (CCO) obligations.

HMRC are likely to review the documentation retained by SAOs of qualifying companies to support their submitted annual SAO certificates, to understand the processes and controls businesses have in place and consider the effectiveness of their governance and systems.

With regards to the CCO, businesses are expected to have implemented 'reasonable prevention procedures' to prevent the criminal facilitation of tax evasion; non-compliance may result in criminal investigation by HMRC. Businesses are likely to be reviewed to establish whether risk assessments have been performed and documented and to consider what steps have been put in place to mitigate the risks identified.

We can work with you to ensure your business has suitable controls and systems are in place to meet the SAO and CCO requirements.

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