



Tax Enquiry Service for Business (Limited Company, partnership or LLP) Summary of Service 2013/14

Our scheme runs from 1st April 2013 to 31st March 2014

Cover starts from the first day of month following the month in which the joining fee was paid.

Please refer to service literature for full details of cover provided and terms and conditions.

OUR FEES FOR BUSINESS COVER

Joining the service between 1 st April 2013 and 30 th Sept 2013	£50 plus VAT
Joining the service between 1 st October 2013 and 31 st March 2014	£30 plus VAT

FREE SERVICE FOR PERSONAL TAX AND SOLE TRADERS

Mackenzies also provides a free of charge tax enquiry service for sole traders and the personal tax returns of company directors, partners, members of LLPs and personal tax clients. To join this service you just need to complete our Personal Tax Enquiry Service Application Form and agree to our terms of engagement for personal tax returns, these documents can be obtained from any of our offices or downloaded from our website www.mkchartered.co.uk under the factsheets section.

SUMMARY OF THE SERVICE

Mackenzies is the policyholder and is insured in respect of charges incurred for work undertaken in respect of this service. This document does not give full details of the cover provided. A copy of the Policy containing all of the terms and conditions is held by Mackenzies and is available on request. The insurance is arranged through Taxwise Services Limited (FSA No 304970) and underwritten by Irwell Insurance Company Limited (FSA No 202897). A summary of the policy is as follows:

THE POLICY WILL COVER

The insurer will provide up to £75,000 (a lower limit will apply to some elements of cover) in respect of:

Fees incurred by Mackenzies attending meetings with H M Revenue & Customs (HMRC) or responding to correspondence from HMRC when you are subject to an HMRC check, enquiry, visit, meeting or dispute. Including professional fees incurred in respect of a local review of the enquiry and preparation and representation at an appeal to the First-tier Tribunal or Upper Tribunal.

MAKING A CLAIM

You must notify Mackenzies in the event of an incident or circumstance which might lead to a requirement for them to represent you under the Fee Protection Service. Mackenzies will make claims and credit proceeds against your liability for fees, you could be liable for fees should the claim be denied.

THE MAIN EXCLUSIONS ARE

Mackenzies will not be able to make a claim against the policy, in the following circumstances:

Enquiries or Disputes, which have commenced prior to the inception of the Policy.

Enquiries or Disputes resulting from tax returns, which are submitted more than 30 days after the statutory filing date.

Enquiries or Disputes where fraudulent evasion of tax is involved.

Enquiries or Disputes involving tax avoidance schemes.

Fees relating to the routine presentation of your affairs including the preparation or rectification of self-assessment tax returns, accounts, P11Ds, P35s, VAT returns or any other statutory returns.

Fees, expenses and disbursements incurred without the prior consent of Taxwise.

Fees incurred reconstructing books and records that have been poorly maintained.

Fees incurred as a direct consequence of a deliberate and significant omission of taxable income.

Enquiries commenced by Special Civil Investigations (SCI) under Code of Practice 9. SCI Code of Practice 8 enquiries limited to £5,000 provided fraud or fraudulent intent is disproved

OTHER CONDITIONS

A condition of the arrangement made with the insurers is that all claims must occur and be notified during the Period of Insurance.

This service only applies to enquiries or disputes with HMRC, whose jurisdiction is within the United Kingdom of Great Britain and Northern Ireland excluding the Isle of Man and the Channel Islands.

EMPLOYMENT AND HEALTH & SAFETY SUPPORT SERVICE

You have telephone access to our consultants who are available to assist you with practical advice on any employment and health & safety issues your business may encounter. The service is available weekdays between 9am to 5.30pm.

Policy Number: TXWS6093

Period of Service from 1st April 2013 to 31st March 2014



Tax Enquiry Service Reply Form Business (Limited company, LLP or Partnership)

Business name	<input type="text"/>
Your name	<input type="text"/>
Address	<input type="text"/>
Post Code	<input type="text"/>
Email	<input type="text"/>
Phone	<input type="text"/>

YES - I want my business to be included within the tax enquiry service *Tick*

YES - I agree to Mackenzies terms of engagement which are available from any office of Mackenzies or can be downloaded from www.mkchartered.co.uk (Factsheet section) *Tick*

YES - I have read the attached summary of service *Tick*

YOUR PAYMENT - the annual fee for 2013/14 is £60 being £50 plus VAT.

If you join the service after 1st October 2013 then the fee is reduced to £36 being £30 plus VAT

Amount paid CASH / CHEQUE / DEBIT OR CREDIT CARD

IF PAYING BY CHEQUE, PLEASE MAKE THE CHEQUE OUT TO: MACKENZIES

Visa / MasterCard / Visa Debit / Maestro **PLEASE CIRCLE ONE** (sorry we can't take Amex or Diners Club)

Your name	<input type="text"/>		
Card number	<input type="text"/>		
Expiry Date	<input type="text"/>	3 figure security number (back of card)	<input type="text"/>
Signature	<input type="text"/>		