



## Tax Enquiry Service for Personal Tax (Sole traders, directors, partners and personal tax clients) - Summary of Service 2013/14

**OUR PERSONAL TAX ENQUIRY SERVICE USUALLY COSTS £24, BUT THIS YEAR WE HAVE DECIDED TO PROVIDE IT TO OUR CLIENT FREE OF CHARGE. HOWEVER PLEASE CONSIDER MAKING A SMALL DONATION TO OUR CHOSEN CHARITY THE TAKE HEART MERCY MISSION - IT IS EASY TO MAKE A DONATION ON THE APPLICATION FORM BELOW AND WE ALSO HOPE THAT YOU WILL TAKE A FEW MINUTES TO LOOK AT THE CHARITY'S WEBSITE**

**[www.takeheartmercymission.com](http://www.takeheartmercymission.com)**

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.

### **THIS IS A FREE OF CHARGE SERVICE FOR PERSONAL TAX AND SOLE TRADERS**

Mackenzies 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 the attached Personal Tax Enquiry Service Application Form and agree to our terms of engagement for personal tax returns, a copy of which can be obtained from any of our offices or downloaded from our website [www.mkchartered.co.uk](http://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

First name

Last name

Address

Post Code

Email

Phone

- YES** - I wish to be included within the **FREE OF CHARGE** tax enquiry service for my personal tax return  *Tick*
- YES** - I have signed and enclose a copy of Mackenzies engagement letter  *Tick*
- YES** - I wish to make a donation to The Take Heart Mercy Mission  *Tick*
- YES** - I am a UK taxpayer and agree that my donation to The Take Heart Mercy Mission being eligible for Gift Aid. I have paid or will pay income tax and/or capital gains tax being at least equal to the amount of the tax to be reclaimed.  *Tick*

**YOUR DONATION** - the suggested amount is **£10** but you are welcome to give more or less.

Amount donated  CASH / CHEQUE / DEBIT OR CREDIT CARD

**IF PAYING BY CHEQUE, PLEASE MAKE THE CHEQUE OUT TO: MACKENZIES CLIENTS' ACCOUNT**

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

Your name

Card number

Expiry Date  3 figure security number (back of card)

Signature