

<ul style="list-style-type: none"> <li>● Corporation Tax and Income Tax Enquiries (full and aspect)</li> <li>● Schedule 36 interventions and inspections</li> <li>● Informal enquiries commenced by telephone (that require a written response)</li> <li>● Business Records Checks / Single Compliance Process</li> <li>● Enquiries into repayment claims</li> </ul>	<ul style="list-style-type: none"> <li>● PAYE / NIC Employer Compliance Visits</li> <li>● Value Added Tax Compliance Visits</li> <li>● CIS, IR35 and other status enquiries</li> <li>● Minimum Wage enquiries</li> <li>● Inheritance Tax enquiries</li> <li>● Special Civil Investigations opened under Code of Practice 8, provided any allegation of fraud is disproved (Indemnity Limit £5,000)</li> </ul>
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### Additional cover points:

- Cover for Tax Returns submitted up to 30 days late.
- Cover for PAYE & VAT Compliance Visits includes:
  - A high level check of the records / briefing the client on what to expect, prior to the visit
  - Meeting with HMRC on the day of the visit
  - Dealing with any correspondence exchanged thereafter
- Cover for more than one attendee at meetings with HMRC (where more than one attendee is required).
- Cover for enquiries into Tax Returns that contain provisional entries (other than fees incurred amending the return).
- Cover for appeals to the Tribunal (where there are grounds to dispute HMRC's position).
- Cover for an application for Judicial Review (limited to £5,000).

### Taxwise Plus does not cover

Fees incurred specifically in respect of the following:

- Tax Avoidance Schemes;
- Reconstructing books & records that have been poorly maintained (where fees are substantial);
- Significant and deliberate omissions of income from the Tax Return;
- Routine accountancy work (e.g. preparing annual accounts / statutory tax returns)

However fees incurred dealing with any other elements of the enquiry are covered (subject to the Policy Terms).