

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