



# Attention from the taxman?

## Tax Disputes & Investigations



Are you having trouble with HMRC?

- Are ongoing enquiries seemingly never ending, is there uncertainty on what risks HMRC are querying, does the enquiry involve requests for the provision of extensive amounts of data or is it taking up too much management time?
- Are HMRC asserting additional tax liabilities or penalties are owed?

If so talk to us as we have extensive experience of managing enquiries ranging from compliance checks to serious fraud investigations and litigation disputes.

HMRC is directing its resources on areas of risk, including the new Wealthy Mid-Size Business Compliance directorate which is focussing specifically on businesses (and their owners) with turnover between £10million to £200 million. A common approach is for HMRC to look at all taxes concurrently.

### What's your issue?

- Personal tax enquiry
- Business tax enquiry
- Employer compliance
- VAT reviews
- Voluntary disclosure
- Planning arrangements
- Fraud investigation
- Litigation
- Other HMRC relationship matter
- Tax governance & controls
- Pre-sale enquiry resolution

### What needs to be done?

- Proactive risk assessment
- Voluntary disclosure
- Contain scope of HMRC enquiry
- Response to information request
- Presentation of evidence
- Articulation of technical position
- HMRC penalty challenge
- Settlement proposal
- Preparation for litigation

### What we do

- Facilitate disclosures
- Manage HMRC enquiries
- Help clients present their case
- Negotiate settlement positions
- Mediation
- Navigation of HMRC governance
- Litigation
- Build relationships with HMRC

## Case study

A privately owned business received contact from HMRC advising they wanted to undertake a 'risk assessment'. The incumbent advisers, unfamiliar with HMRC's current approach, did not treat this as a serious matter for the company. HMRC visited the company premises and were allowed unfettered access to company records and electronic data which HMRC took away to interrogate.

On interrogation of the company records HMRC asserted significant underpayment of payroll, indirect and corporate taxes and extended enquiries into the personal affairs of the business owner. HMRC raised estimated assessments and requested payment on account of significant amounts of tax.

Our team were appointed by the business to gain control of the HMRC enquiries. By establishing an agreed action plan we facilitated the building of trust between the business and HMRC and enabled the enquiries to be brought to a prompt and satisfactory conclusion. The tax liabilities were agreed significantly lower than HMRC estimates with potential penalties suspended.

By working collaboratively with HMRC KPMG has enabled the business to be designated as 'low risk' to minimise the likelihood of future HMRC enquiries.

## Why KPMG?

We have a team dedicated to assisting clients through all types of difficult enquiries and complex negotiations to reach resolution. Our team includes tax professionals with careers founded on experience as senior Tax Inspectors in HMRC. Our team has market leading insight in relation to tax disputes and investigations and a proven track record in assisting clients achieve successful outcomes.

Find out more about how we can help you by calling or emailing one of our team below:

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