

Taximanager Pro+ Enquiry Service Terms & Conditions

Terms & Conditions

1. The Service provides for the client, who has paid the Taximanager Pro+ fee, a consultancy service in relation to HM Revenue & Customs full enquiries for the year's return to which the purchased licence relates to, so long as at the point of purchase of the licence no such HMRC intervention/enquiry has already been notified to the client.

2. Payment will be through the purchase of the Taximanager Pro+ licence. There are no refunds for client cancellation of the Service part way through a year.

3. HM Revenue & Customs Enquiries covered by the Service are:

HM Revenue & Customs Business Enquiries pursuant to Section 9A/12A Taxes Management Act 1970 involving full records examination.

And each such "Enquiry" will be treated as having begun at the date of issue of the formal notice of Enquiry by HM Revenue & Customs.

4. The Service will provide advice and assistance to the client and will respond to and generally deal with all aspects of a full Enquiry with a view to a conclusion as soon as reasonably practicable and in a manner with an outcome which in the opinion of PBT Tax Solutions is beneficial to and gives rise to the least taxation payable by the client as is practicable in the circumstances.

5. Matters not covered by the consultancy fee are:

(a) Taxation interest and penalties payable as a result of the Enquiry or otherwise.

(b) Claims arising from or related to:

Tax Avoidance Scheme(s)

Any activities carried on outside Great Britain

(c) Claims and/or full enquiry current at the commencement of the service as it relates to the client.

(d) Legal or other professional fees other than those of PBT Tax Solutions' own internal tax enquiry specialists.

(e) Fees and expenses of any witnesses.

(f) Claims arising from any conduct at variance with the advice of the client's professional or other advisers.

(g) HM Revenue & Customs Special Compliance Investigations, including CIFT (Civil Investigation of Fraud Enquiry)

6. The Service delivered by PBT Tax Solutions is a professional and personal advisory and support service requiring the availability of staff of the right calibre, and an advisor / client relationship based on mutual understanding. Accordingly PBT Tax Solutions reserves the right in their absolute discretion:

to decline representation and delivery of the Service at the time of initial consultation in relation to a specific Enquiry;

to cease representation and delivery of the Service where the client unreasonably refuses to follow PBT Tax Solutions advice / recommendations.

In either such case PBT Tax Solutions will at its absolute discretion refund all or a fair proportion of the fees paid by the client since application to join the Service or where appropriate, since the conclusion of its last HM Revenue & Customs Enquiry.