

**Business**

Rate Category	Scale of Charges	£ Memo: full year's premium	£ join September 2009 (Pro-rated x 9/12ths)
1	Non-business cover	N/A	
2	Business with turnover up to £1 million	£160.00 (£184.00 incl. VAT)	£120.00 <b>(£138.00 inc VAT)</b>
3	Business with turnover between £1 million - £5 million	£210.00 (£241.50 incl. VAT)	£157.50 <b>(£181.13 inc VAT)</b>
4	Business with turnover between £5 million - £10 million	£265.00 (£304.75 incl. VAT)	£198.74 <b>(£228.56 inc VAT)</b>
5	Businesses with turnover in excess of £10 million are included on a bespoke basis	please call for a quotation	please call for a quotation
6	<b>Personal subscription for partners or directors, each</b>	<b>£40.00</b> <b>(£46.00 inc VAT)</b>	<b>£30.00</b> <b>(£34.50 inc VAT)</b>

Name of each business/ person entitled to join	Rate category, as above	Charge including VAT

Contact name

Business name

Address

I wish for the above to join the Tax Investigation Service and attach a cheque representing the charge for the year ending 31 May 2010.

I declare on behalf of the above named that I am not aware of any events that are currently in existence and that might bring about a claim.

Signed..... Date.....

**Please return to: Garbutt & Elliott  
Arabesque House  
Monks Cross Drive  
Huntington  
York  
YO32 9GW**

Garbutt & Elliott will issue a receipt upon return of the Application Form and upon payment of the subscription.

## **Summary and notes on the extent of Membership**

### **Business Subscription**

- Individual self-assessment aspect or full enquiries.
- Corporation Tax self-assessment aspect or full enquiries.
- VAT disputes.
- Employer compliance disputes (PAYE, P11D, NICs), including IR35 disputes.

“IR35” disputes are included subject to certain conditions, broadly, that the client has a written contract of services and the terms of that contract have been strictly adhered to.

### **Partnerships**

If a partnership is investigated by HMRC, the subscription will include self-assessment enquiries into the partnership return. It will also include enquiries into the related individual partners’ returns, but only in connection with matters relating directly to the partnership business. It will be necessary to pay the “personal” subscription to include enquiries (both aspect and full) into *non-partnership* sources.

### **Directors**

If a company is investigated by HMRC it can be the case that a director’s tax affairs will also be subjected to a parallel investigation. If this relates to *non-company* sources it will be necessary to pay the “personal” subscription to include any such enquiries (both aspect and full).

### **Groups of companies**

Each company in the Group will be included only if it pays (or a member of the Group pays on its behalf) the appropriate subscription, determined by its level of turnover.

The following general points should be noted:

1. The service is only available to persons where Garbutt & Elliott are the appointed tax agents.
2. The subscription will include any enquiries arising in the scheme year ending 31 May, regardless of which particular tax return is the subject of an HMRC enquiry during this period.
3. For a shorter period of membership a pro-rata subscription will be quoted. Please contact us in order to confirm what subscription will be due if this is the case.
4. The insurance will be invalid when subscriptions are paid in the knowledge that an investigation or dispute is already in existence, *or is known to be imminent*.
5. Membership does not include returns submitted more than 7 days late or where there are allegations of fraud by the HMRC Special Civil Investigations Office or by the VAT Investigation Division.
6. The leaflet from PFP refers to an excess in its insurance policy with Garbutt & Elliott, but we will not pass on any excesses to members of the Tax Investigation Service.