

| | Name of each person wishing to join | £ Memo: full year's premium | £ join September 2009 <i>(Pro-rated x 9/12ths)</i> |
|---------------------------|-------------------------------------|-----------------------------------|---|
| 1 st Applicant | | £45.00 incl VAT | £33.75 inc VAT |
| 2 nd Applicant | | £45.00 incl VAT | £33.75 inc VAT |

| | |
|---------------------|--|
| Contact name | |
| Address | |

I/We wish 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 which are currently in existence which 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

Personal Subscription applies to:

- A private individual with no business¹ interests.
- Where Garbutt & Elliott are the appointed tax agents.

The following general points should be noted:

1. 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.
2. 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.
3. 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*.
4. 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.
5. The leaflet from PFP refers to an excess in its insurance policy with Garbutt & Elliott, but we will not pass on any excesses to paid-up members of our Tax Investigation Service.

¹ Businesses include property rental businesses where the income exceeds £50,000 p.a.