Tax Dispute Resolution Services

We provide experienced expert assistance when your tax affairs or those of your business come under scrutiny or you have something you need to tell HMRC about.

We understand that an HMRC investigation can be a worrying time. We use all of our experience to shield you from direct contact with HMRC and to provide you with the calm reassurance you need to continue with the rest of your life whilst the matter is resolved.

We deal with all investigation matters from receipt of an initial opening letter through to achieving a negotiated settlement with HMRC. We do so for all UK taxes and for every type of HMRC investigation, from routine random "Section 9A" enquiries into the latest tax return, through large scale complex anti-avoidance investigations – including HMRC Code of Practice 8 ("COP 8") investigations - to civil investigation of serious suspected fraud investigations (known as "COP 9" / "CDF" investigations).

We will assist you, in the event that you have something to tell HMRC about – perhaps in response to an HMRC "nudge letter" - in preparing and making whatever sort of voluntary disclosure is appropriate – whether that be an overseas related matter under the Worldwide Disclosure Facility ("WDF"), a disclosure under the Let Property Campaign, a voluntary complex technical disclosure under COP 8, a voluntary disclosure of a deliberate omission under COP 9 / CDF or another option.

We will assist you if you have an existing dispute with HMRC in looking for fresh ways to resolve it, in seeking Alternative Dispute Resolution ("ADR") or in appealing HMRC's decision internally or at the Tax Tribunal.

We act for all types of taxpayer with UK tax issues - whether based in the UK or overseas – including private individuals, companies, executors and trustees. We also assist other professionals in addressing tax matters for their clients – including accountants, lawyers, wealth managers and multi-family offices.

- **Complex technical investigations**
- **Civil investigation of suspected fraud investigations**
- **Overseas assets and foreign income**
- **Voluntary disclosures**
- **Nudge letters**
- **Resolving existing disputes**
- **Exiting tax avoidance schemes**

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Complex technical investigations

We manage and resolve complex HMRC technical investigations – including those involving international corporate and trust structures and wealthy "non-doms". We work closely and liaise with all other professional advisors – including the existing accountants, lawyers, wealth managers, family offices, trustees and executors as appropriate.

Because of the complexity, and the large amounts of tax involved, these investigations are typically conducted by HMRC Fraud Investigation Service ("FIS") but if fraud is not formally suspected - and in the event no suspected fraud comes to light - they are conducted as technical investigations under HMRC Code of Practice 8 ("COP 8") rather than under HMRC Code of Practice 9 ("COP 9").

These investigations can be into particular tax avoidance arrangements or they can be broad ranging and simultaneously involve multiple members of the same family, the family's companies and trusts in the UK and overseas, and the executors of deceased family members. Depending upon the circumstances, investigations can go back many years and run for a considerable period – requiring careful expert management at every stage to ensure that all information is appropriately and consistently presented and that maximum mitigation of any penalties is ultimately achieved for cooperation.

At the outset, we meet with HMRC to understand the nature of HMRC's concerns and to agree the scope of the work required to address those concerns. We then work with taxpayers and their other professional advisors to obtain the information needed, we review it and form our own conclusions of the tax consequences and we report to HMRC setting out the background and our findings. We then liaise and negotiate with HMRC to achieve a fair settlement of any outstanding tax liabilities and any penalties.

Civil investigation of suspected fraud investigations – Code of Practice 9 ("COP 9") Investigations

We manage all stages of civil investigation of serious suspected fraud investigations conducted by HMRC under Code of Practice 9 "COP 9" / the Contractual Disclosure Facility "CDF" – from helping decide whether to accept the offer of the terms of the CDF, through preparing the initial Outline Disclosure and the meeting normally requested by HMRC with the taxpayer, through to negotiating any tax liabilities that might be outstanding and negotiating maximum mitigation of any penalties.

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Overseas assets and foreign income

We handle all UK tax investigations and voluntary disclosures involving overseas assets and foreign income – whether that involves a single overseas investment account or a complex overseas structure with connections to the UK.

HMRC has targeted so-called "offshore" non-compliance for many years now with successive initiatives, has worked with the UK government to introduce ever more draconian legislation, and is now in receipt of vast amounts of data from global information exchanges such as the Common Reporting Standard ("CRS") and from data thefts from overseas financial institutions and law firms.

Voluntary disclosures

Voluntary disclosures are made to HMRC to pre-empt a potential HMRC investigation and to minimise the overall liabilities. It is never too late to approach HMRC to make a voluntary disclosure to HMRC even if the omissions were deliberate and were many years ago.

We advise on and prepare the full range of voluntary disclosures to HMRC including those made:

- under the Worldwide Disclosure Facility ("WDF") of omissions relating to overseas assets and income;
- of general matters through the Digital Disclosure Service;
- under HMRC Code of Practice 8 ("COP 8") of complex matters involving large potential amounts of tax;
- under HMRC Code of Practice 9 ("COP 9") where serious amounts of tax were deliberately omitted and a guarantee is sought from HMRC of non-prosecution - subject to full disclosure under the terms of the Contractual Disclosure Facility ("CDF");
- by corporate groups – including those made under the Profit Diversion Compliance Facility ("PDCF");
- upon receiving a "nudge letter" from HMRC suggesting HMRC believe an omission might have occurred – including in relation to overseas assets and income, domicile and cryptocurrencies;
- to fully clarify the historic tax position in light of legal disputes and divorces – including situations where tax related contentions might have been made in court.

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Nudge letters

So-called "nudge letters" are letters sent by HMRC based upon particular information obtained by HMRC that might point to undisclosed UK tax liabilities.

The letters are computer generated based on data analysis performed by HMRC's CONNECT computer system. The letters typically refer to a particular concern identified by HMRC – such as offshore income and gains, let property income, domicile status or the disposal of cryptocurrencies – and invite the recipient to either sign a statement confirming that they are fully UK tax compliant or to enter a disclosure process to notify HMRC of any omissions to their tax returns.

The data is often crude and the suspected risks are often unfounded. However, no nudge letter should be ignored as this can prompt a full investigation and a more punitive approach by HMRC. In some circumstances an ignored nudge letter could lead to HMRC beginning a civil investigation of serious fraud ("COP 9") investigation or a criminal investigation.

We advise on how to respond to nudge letters, we prepare any voluntary disclosures that might be required and we negotiate with HMRC to minimise any tax, late payment interest and penalties payable.

Resolving existing disputes

We assist in pre-existing tax investigations that might have become deadlocked and resulted in a tax dispute, by bringing a fresh perspective and identifying additional more compelling factual and technical arguments.

We handle stalled investigations, appeals to HMRC's independent internal reviewer, Alternative Dispute Resolution ("ADR") meetings and appeals to the Tax Tribunal.

Exiting tax avoidance schemes

A succession of Court decisions and recent changes in legislation and have resulted in the widespread failure of many marketed tax avoidance arrangements to achieve their intended tax benefits, due to HMRC's draconian use by HMRC of Accelerated Payment Notices and Follower Notices to pursue unpaid tax.

We advise scheme participators in agreeing exit terms with HMRC – including time to pay arrangements.

We can also assist in amending previous settlements with HMRC in the event that HMRC are required to change their position – for instance, further to the changes made to the Disguised Remuneration Loan Charge regime whereby sums previously paid in voluntary restitution are now reclaimable.

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We aim to be the benchmark for quality in our industry and the standard by which other firms are measured.

Stewardship

We hire the best and the brightest and we invest in our people to ensure that legacy.

Independence

Our platform allows us to objectively serve as our client's advocate; the only advice and solutions we offer are those that are in the best interest of our client.

Seamless

Our firm is constructed as a global firm. We share an interest in providing the highest level of client services regardless of location.

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