

TAX DISPUTES AND DISCLOSURES SERVICES



MENZIES
BRIGHTER THINKING

ACCOUNTANCY
FINANCE
BUSINESS



Why Menzies?

Successfully managing any tax investigation or disclosure to HMRC requires an adviser who knows what they're talking about and can build rapport with clients, their advisers and HMRC.

Menzies' Tax Disputes and Disclosures (TDD) experts have an excellent grasp of evolving tax law and HMRC powers and then apply this to any contentious UK tax matter to provide strategic and robust advice.

We have built an enviable reputation amongst our peers and pride ourselves on our honest, friendly and professional approach.

We act on behalf of individuals, corporates, and trustees to resolve every type of UK tax dispute or disclosure matter, covering all areas of UK tax.

We take instructions directly from taxpayers or can be appointed by their existing accountant or adviser to manage a one-off assignment if it falls outside their area of expertise.



..our accountant advised us to speak to Menzies immediately.

Menzies were on hand at every stage.. They were able to limit and contain HMRC's investigation and I would highly recommend Menzies' Tax Disputes team. ”

- AC, Company Director



..Thank you for taking the time to speak with me and reassuring me of the support Menzies can offer... thank you for your kindness as I remember feeling quite miserable when I first called. ”

- Mrs D



Menzies is a leading UK business advisory and accountancy firm with international reach. We help accelerate your ambition, with a proven track record supporting both businesses and individuals to successfully reach their goals.

tdd@menzies.co.uk

Our services – Tax Disputes



Tax Avoidance Settlements

Menzies do not sell or promote tax avoidance arrangements, but we are pleased to take instructions from taxpayers or their advisers where there is an interest in understanding the cost of settlement and extricating themselves from historic planning.

We can leverage our relationships with HMRC's Counter Avoidance Directorate and request cases are allocated to individual caseworkers to take personal responsibility.

We ensure that clients settle on the best available settlement terms by undertaking a critical review of HMRC's settlement computations, ensuring only those liabilities that are legally enforceable are paid.



HMRC Enquiries and Compliance Checks

We are routinely appointed by other accountancy firms to assist them with HMRC enquiries and compliance checks into their own clients.

As well as having a breadth of knowledge covering all areas of UK tax, Menzies' TDD team have specialist knowledge in all UK tax administration matters. This includes HMRC powers, statutory time limits and penalties. These are all areas that continue to evolve and to ensure the most accurate advice is obtained our support is regularly called upon.



HMRC Disputes and Long-running Cases

The Menzies TDD team can provide strategic advice to taxpayers and/or their advisers to unlock difficult dispute cases, typically where HMRC are failing to respond or seem to be responsible for unacceptable delays; where HMRC's questions appear to be going off on a tangent; or the relationship with HMRC has broken down.

We are skilled in identifying and helping both sides focus on the key risk areas and on how to bring matters to the earliest conclusion.

We represent and help clients settle their dispute using HMRC's **Alternative Dispute Resolution (ADR)** service when the case lends itself to this.



Tax Appeals and Litigation

We are well versed in challenging HMRC and guiding clients through all stages of the appeals process, from initial submission of the appeal to acting as the authorised representative in the First Tier Tribunal, and we are pleased to accept instructions at any stage in the process.

Our expertise gives taxpayers the best chance of improving the likelihood of an appeal being accepted. We can also offer an independent review on any HMRC decision to help taxpayers and their agents better understand their prospects of success.

Our services – Tax Disclosures



Serious Tax Investigations (COP9/COP8)

Menzies are market leaders in advising clients in cases where actual or alleged errors/omissions have arisen from their deliberate behaviour. HMRC recommend taxpayers issued with **Code of Practice 9** or **Code of Practice 8** appoint an adviser, such as Menzies, who are highly experienced in managing such cases.






COP9 allows taxpayers to settle their deliberate errors or omissions on a civil basis and avoid criminal prosecution. Menzies has helped hundreds of taxpayers bring their tax affairs up to date with the threat of a criminal prosecution disappearing as a consequence of following our advice. Taxpayers can voluntarily apply for COP9 to correct their affairs and do not need to wait for HMRC to come calling.

COP8 is used where HMRC suspect a deliberate intention by the taxpayer to reduce their tax liability but there is no suggestion of tax fraud, as there is with COP9. COP8 is typically used by HMRC to investigate an individual's participation in tax avoidance arrangements.



Voluntary Tax Disclosures

In cases where a loss of tax did not arise from the individual's deliberate behaviour, Menzies's TDD team are vastly experienced in guiding clients through all tax disclosure facilities. This includes specific disclosure facilities where the following issues may be present:

-  Where there is an offshore aspect to the disclosure, for example non-UK income and gains reportable in the UK but not previously declared, correction can be made through the **Worldwide Disclosure Facility**.
-  Undisclosed income from residential property can be corrected through the **Let Property Campaign**.
-  Correction of historic non-disclosure of cryptoasset transactions can be made through the **Cryptoassets Disclosure Facility**.
-  Other dedicated disclosure facilities are announced from time to time which all follow a process that Menzies' TDD team are very familiar with.
-  Disclosures that do not fall within any of the aforementioned disclosure facilities can be regularised through the **Digital Disclosure Service**.



..very helpful and always happy to answer my questions quickly. I couldn't have asked for a better result with HMRC. ”

- Mrs C

Our approach

The team of dedicated TDD specialists at Menzies prides itself on upholding the following principles whenever we are appointed by taxpayers or their advisers:



A personal service

Each client is allocated a main point of contact within TDD who will have day-to-day responsibility for progressing their case, regardless of how large or complex the case is.

Experts in your corner


We have decades of experience in this specialist area but where necessary we will bring in our colleagues from across the firm if their expertise is required. This ensures clients benefit from the best advice available.

Collaborative approach

Where instructed by another adviser, unless otherwise agreed our role is strictly to deal only with the matter we have been asked to advise on. We will respect the existing relationship between taxpayers and their advisers at all times.

Reciprocity

Where advisers refer work to us, we will look to build a long-lasting relationship that allows us to refer work back in the other direction wherever possible.



Contact us whenever you need our expertise

We encourage all taxpayers and/or their advisers to reach out to us whenever they face a UK tax problem and require assistance. We speak to clients and prospective clients regularly at no cost, and on a confidential basis.

Please reach out to us on **020 7465 1900** to discuss any historic or ongoing UK tax issue.



MATT WATKINS

Director

mwatkins@menzies.co.uk



GEORGIA GIBSON-SMITH

Senior Manager

ggibson-smith@menzies.co.uk



..Whilst I regret not sorting out my tax problems sooner, I never felt any judgement from the Menzies team. I would recommend the team to anyone who needs to rectify their tax position. ”

- Mr R



Find more resources on our website by scanning the QR code, or visiting **[menzies.co.uk](https://www.menzies.co.uk)**

MENZIES

BRIGHTER THINKING

Copyright © 2024 Menzies LLP, All rights reserved.

Menzies LLP is a limited liability partnership registered in England and Wales with registered number No. OC336077. Any reference to a partner in relation to Menzies LLP means a member of Menzies LLP.

This document has been prepared as a guide and is for information purposes only. It is not intended as advice. No responsibility can be accepted by Menzies LLP for any loss from acting or refraining from acting as a result of any material in this publication. Our Privacy Notice and Standard Terms of Business are available at:

www.menzies.co.uk/gdpr-data-protection-legal