



"Clear, relevant and timely advice, clearly from someone who knows what they are talking about. The advice was exactly what we needed."



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| Employment Taxes and IR35

| Employer Compliance Review

The team of Employment Taxes Consultants can help with all areas and aspects of an Employer Compliance Review. Like any HMRC investigation an Employer Compliance Reviews can be complex and time consuming. Accountants and Clients will often find the reviews stressful to deal with as well as time consuming. Croner Taxwise can help to alleviate those time consuming Reviews leaving accountants free to complete their other billable work.

Our experience is that a Review of Employer/Contractor records which focuses on payroll and benefits can take up to two years to complete, in a large case this will be even longer. In the case where IR35 or employment status is involved we are handling cases that are already over 3 years old with no sign of a conclusion.

Should HMRC win the argument that IR35 applies and the company has not undertaken the 'deemed salary' calculation, the costs involved could be significant. In a recent case which the taxpayer won at Tribunal the liability at stake was in excess of £1.2 million.

| Written Advice

At Croner Taxwise we are able to provide written advice to answer specific questions on your client's tax affairs. We are also able to provide documentation reviews in order to provide written opinions on the tax treatment.

| National Minimum Wage

National Minimum Wage investigations can be both long and time consuming process, often spanning over a year before reaching a conclusion. The expense and stress can take their toll on both the client and the accountant. By representing a client we are able to ensure the investigations are restricted to areas actually at issue and can help bring the investigation to a close.

| Employment Taxes

Employment Taxes is a far reaching area of tax that including, PAYE, NIC, payroll submissions, Employment Related Securities, P11ds, CIS, Employment Status, IR35, Termination Payments, Benefits in Kind. HMRC Employer Compliance also includes additional areas such as National Minimum Wage and Contractor Loan Settlements.

We have extensive experience of working on Employer Compliance Reviews across all areas with HMRC. Whether it's telephone advice or full representation leading to a tribunal, We'll help you to defend your client.



| Case Study

An Accountant contacted us with concerns over a contract that their clients Limited company had successfully obtained. The Accountant was concerned that the contract was a contract for service and would ultimately be caught by the IR35 legislation and therefore, have an effect on their client's tax and national insurance obligations and the ability to claim travel expenses.

We undertook a review of the contract in order to clarify the position in relation to the IR35 legislation. The review took into account three key elements; Personal Service, Control and Mutuality of Obligations, that have been established by the courts that all need to be present in order for the IR35 legislation to apply.

We were able to establish that Personal Service was required due to an overly restrictive substitution clause and that there was Mutuality of Obligations, due to the fact that the limited company was unable to terminate the contract without notice. Crucially however, we found that under the terms of the contract the limited company had control over how the services were performed, subject to complying with regulatory obligations.

This critical point established that one of the key elements required for the legislation to apply was missing and therefore the contract was not caught by IR35. Our determinations gave the Accountant and their limited company client the confidence to know that the restrictions within the legislation did not apply.

| Meet The Team

| Neeta Vora, Employment Taxes Consultant

Neeta started her career providing tax efficient solutions to high net worth individuals and small and medium sized businesses. She joined Croner Taxwise from Accountax Consulting, where she had established an enviable record in successfully defending IR35 and CIS enquiry cases achieving settlements with HMRC and avoiding cases being heard at First Tier Tribunal. Neeta has considerable presentation experience, delivering seminars, providing in-house training to companies in IR35 and employment status. Neeta also provides representation at First Tier Tribunal.

"It was dealt within in a very efficient manner by the consultant dealing with the case who in my opinion had an excellent knowledge of this particular case. She was very approachable and a pleasure to deal with." - 5/5 ★★★★★



| Andrew Scrivens, Employment Taxes Consultant

Andrew has been a part of Croner Taxwise for over 20 years. Having previously worked for HMRC and small to national accountancy firms. Andrew has successfully represented a wide range of clients in handling HMRC Employer Compliance Reviews which covered benefits in kind, operation of PAYE, CIS, IR35, employment status and national insurance. Andrew's extensive experience makes him invaluable to both clients and his colleagues alike, and he has been at the forefront of advising clients on changes to the employment taxes landscape.

"Andrew Scrivens was knowledgeable and helpful throughout, we ended up with a good result for our client. He helped communicate the process and likely outcome to our client. The entire process took over a year to complete, this helped our client deal with the uncertainty and worry over an extended period of time." - 5/5 ★★★★★



| Emma Fryer, Employment Taxes Consultant

Emma has 9 years payroll experience and holds a CIPP Foundation Degree in Payroll Management. Having worked as a payroll manager in private industry and also in a payroll bureau environment, Emma has a broad knowledge of payroll procedures and implementation of auto-enrolment pension schemes.



"The advice was provided in a timely fashion and proved to be very effective in addressing the enquiry raised by HMRC. I would recommend without hesitation."

- 5/5 ★★★★★



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Croner Taxwise

Croner Taxwise Ltd is authorised and regulated by the Financial Conduct Authority

(Financial Services Register number 304970).

The policy is underwritten by Irwell Insurance Co Limited

(Financial Services Register number 202897).