



Dealing with HMRC, 2014 and beyond

Synopsis

- **Who are we**
 - Crowe Clark Whitehill LLP
 - Crowe Horwath International
 - The Tax Investigations Group
- **Why we are here**
 - To explain, alongside HMRC, latest developments and
 - **To encourage disclosure before HMRC challenges**

Crowe Clark Whitehill LLP

- ▶ 12th largest UK firm
- ▶ Accountancy and Business Advisory Services
- ▶ Turnover - £60 million
- ▶ 70 Partners
- ▶ Over 500 staff
- ▶ 8 office locations
- ▶ UK member firm of Crowe Horwath International



Best tax investigation team



Summary and key messages

- **Disclosing voluntarily is the best option**
 - Possibly under a carefully managed disclosure facility
 - Retains full control with minimal input from HMRC
- **Conduct is irrelevant, disclosure opportunities are open to all**
- **Plans going forward will have a massive impact**
 - Data to HMRC
 - Connect system
 - Strict liability; enhanced penalties
- **Use a specialist**
 - Vast experience at CCW; several hundred offshore facilities cases; many years experience before (and after) those facilities
 - Free initial consultation - in person, on the telephone, overseas
 - **In confidence – privilege reporting exemption**

Any questions?

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John Cassidy



John Cassidy joined the Crowe Clark Whitehill Tax Investigations team in 2013. John has over 20 years working in tax, and was previously a partner at PKF. He is a high profile figure in tax investigations, with wide-ranging experience in the field covering offshore evasion, fraud Investigations, the Liechtenstein Disclosure Facility, disputes with HMRC, professional negligence claims a expert witness work. A regular writer and lecturer, John wrote

chapters on tax investigations in the Zurich Tax Handbook and ICAEW's TAXLine Tax Planning. In addition to his client-facing work, John represents the ICAEW on HMRC's fraud forum and is a committee member of the Tax Investigations Practitioners' Group and deputy Chairman of the ICAEW Enquiries and Appeals Committee, as well as a member of the Management of Taxes sub-Committee at the Chartered Institute of Taxation.

Sean Wakeman

Sean Wakeman



Before joining the firm in 2006, he previously worked in the tax investigations team of a Big 4 firm and headed up the tax investigation team of another Top 20 firm for seven years. He specialises in all aspects of tax investigations, negotiates settlements with HM Revenue & Customs (HMRC) and works in conjunction with members of the accountancy and legal professions on cases involving serious fraud and potential prosecution (i.e. Code of Practice 9 and Civil Investigation of Fraud procedure). He has tremendous experience in making voluntary disclosures to HMRC under their various disclosure facilities especially the Isle of Man and Liechtenstein Disclosure Facilities.

Sean left HMRC's Specialist Investigations team in 1995, having worked as a Code of Practice 8 investigator, dealing with complex tax avoidance cases. He has particular expertise in advising high net worth individuals in relation to domicile and tax residence.

Sean is an Associate of the Chartered Institute of Taxation and a member of the ICAEW's Tax Investigations Practitioner Group. He writes and speaks widely in relation to tax investigation matters. He is a much respected figure and regarded by the industry as one of the top advisers in his field.