



HERA INDEMNITY

MAKING A DIFFERENCE

ACCOUNTANTS TAX PLANNING
("TAX AVOIDANCE")
SUPPLEMENTARY QUESTIONNAIRE

Accountants Tax Planning (“Tax Avoidance”) Supplementary Questionnaire

Name of Insured

1. Have you ever provided or do you intend to provide any advice in relation to tax planning schemes which could be considered as “tax avoidance”?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<i>Please refer to the HMRC website (www.hmrc.gov.uk) for full details as to what could be considered as “tax avoidance”</i>		

2. Have you ever introduced or do you intend to introduce clients to tax planning schemes as above?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

3. Have you or any of your clients ever had or intend to have any involvement whatsoever in tax planning schemes as above?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

If the answer to any of Questions 1, 2, or 3 is Yes, please answer Questions 4 to 13 below and provide further information on the types of tax planning and identity of tax planning schemes in the “Additional Details” box below. If you have answered No to all of Questions 1, 2 and 3, please ignore questions 4 to 13 below and proceed to sign and date the Declaration.

4. If Yes to Question 2, have you actively marketed or do you intend to actively market such schemes?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If Yes, please advise how you market such schemes to your clients		

5. Do you ensure that your own terms and conditions exclude any advice provided by any third party specialist advisors?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

6. Do you ensure that clients enter into a direct contractual agreement with such promoters/providers?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

7. Do you receive any income from the promoters/providers for introductions to them?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

8. Please confirm the total fee income/commissions received for tax schemes in the last six years		
	£	

9. Do you make your clients fully aware in writing of the risks of entering into any tax planning scheme, that such transactions may not succeed in their objectives and that they may be subject to litigation, costs, uncertainty or possible changes in the law?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

10. Do you enter multiple clients into the same schemes?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

11. Have you ensured that such schemes have been disclosed to and approved by HMRC under the Disclosure of Tax Avoidance Scheme Rules (DOTAS)?		
	Yes <input type="checkbox"/>	No <input type="checkbox"/>

12. Are any of the schemes highlighted on the HMRC website Spotlights page?

Yes

No

13. Have any of the schemes been reviewed or are they currently being reviewed under the General Anti Avoidance Rule (GAAR)?

Yes

No

Additional Details for Questions 1, 2 and 3 above

Declaration

I/we declare that, after full enquiry, the contents of this questionnaire are true and that I/we have not misstated, omitted or suppressed any material fact or information. I/we agree that this questionnaire together with any other information supplied by me/us shall form the basis of any contract of insurance which may be effected. If there is any material alteration to the facts and information which I/we have provided or any new material matter arises before the completion of the contract of insurance, I/we undertake to inform Insurers.

I/we hereby consent to any information I/we have provided being processed by you for the purposes of providing insurance and claims handling, which may necessitate sharing such information with third parties. Hera Indemnity may use this information for marketing (by post, telephone, e-mail or fax) subject to the conditions of the Data Protection Act. If you do not wish these details to be used for marketing please inform Hera Indemnity in writing. Under the Data Protection Act 1998 you have the right to access or amend the information we hold about you. If you would like to exercise either of these rights please contact Hera Indemnity.

Signature of Principal / Director / Partner

Print Name

Date

A copy of this questionnaire should be retained by you for your own records.



HERA INDEMNITY

Broker at **LLOYD'S**

Hera Indemnity, 6 Bevis Marks, London EC3A 7BA

t +44 (0)20 7062 4020 e enquiries@heraindemnity.co.uk w towergateinsurance.co.uk/hera-indemnity dx 779 London City

Hera Indemnity is a trading name of Advisory Insurance Brokers Limited. Registered in England Company No. 4043759.
Registered office: 2 Minster Court, Mincing Lane, London, EC3R 7PD. Authorised and regulated by the Financial Conduct Authority.

