



Professional Indemnity Insurance
Tax Avoidance Questionnaire

This form is designed to accompany the Proposal Form for Accountants

Your Firm

Name(s) of firm(s):

Reference Number:

Renewal Date:

Questions

1. Has the firm provided any advice in relation to tax planning schemes (company or personal) that could be considered as tax avoidance, even if only as an introducer? Yes No

If 'Yes' please answer the questions below and provide further information on the types of tax planning and/or tax consultancy offered in the 'Additional Details' section at question 12 of this form.

2. Where you have provided advice in relation to tax planning schemes (company or personal) that could be considered as tax avoidance, was it only as an introducer to an independent tax solutions adviser? Yes No

3. Has the firm ensured that such schemes have been disclosed to HMRC under the Disclosure of Tax Avoidance Scheme rules? Yes No

4. Are any of the schemes highlighted on the HMRC website Spotlights page? Yes No

5. Have any of the schemes been reviewed or are they currently being reviewed under the General Anti Avoidance Rule (GAAR)? Yes No

6. Has the firm ensured that clients are made fully aware of the risks of entering into any tax 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 No

7. Has the firm ensured that its Terms & Conditions exclude liability for advice provided by third party specialist advisors and do you ensure that clients enter into separate Terms & Conditions with such promoters / providers? Yes No

8. Does the Firm provide overseas tax advice, either for overseas domiciled clients or UK domiciled clients with overseas operations? Yes No

9. Where You introduced clients to independent tax solutions advisers, have you always warned your clients, in writing, that aggressive tax avoidance may not succeed in its objectives and may be subject to litigation, costs, uncertainty or possible changes in the law? Yes No

10. Are multiple clients entered into the same schemes? Yes No

11. Have you always limited your liability to clients in your Terms of Business? Yes No

Limit	
Procedures	

12. Additional Details

13. Please provide an outline of your approach to tax planning in the past

Duty of Disclosure

You are responsible for carrying out a reasonable search of all information and disclosing all material facts and circumstances to the Insurer. You are under a duty to make a fair presentation of the risk and we as brokers are also under a duty to disclose material information.

I declare that to the best of my knowledge or belief the particulars and statements given in this application and any other documentation and information provided in connection with this application are true and complete.

I declare that I have carried out a reasonable search of all information held by the firm and informed the Insurer of all facts which are likely to influence the Insurer in the acceptance or assessment of this insurance. I understand that failure to do so could invalidate this insurance. I accept that if I am in doubt whether any fact may influence the Insurer I should disclose it.

Number of additional sheets included with this application:

Signed:

Date:

Print Name:

Position Held:

Company Name:

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