

HMRC begins the second phase of the **Tax Health Plan**



Our Consultancy Team has started to see letters issued by the HMRC Tax Health Plan (THP) team based in Sheffield.

The letters are dated 10 June 2011 and have been sent direct to those doctors and dentists who *'did not disclose or where there is concern around their compliance.'*

The content of the letters refers to information held by HMRC which suggests not all income has been declared and threatens potential referral to the Criminal Investigations team with a view to prosecution.

The letters ask the doctors and dentists involved to get in contact with HMRC within 21 days to discuss anything *'you have failed to disclose and make arrangements to agree a timetable in which you will prepare statements that quantify the tax that has not been paid.'*

Between 100 and 200 of these letters were issued in bulk and copies were not sent to authorised accountants. HMRC commented that *'...we continue to work with agents and send duplicates in most situations, but these letters just went out to the individual named on the disclosure. It's up to that individual to pass on to their agent if they wish – some may not want to.'*

This underhand tactic of menaces at the backdoor strengthens the suspicion that HMRC is seeking to marginalise accountants, particularly with regard to correspondence it is sending out in connection with amnesties and disclosure opportunities. The money raised from medical enquiries has been catnip to HMRC, which has prompted it to act like the cat that got the cream; only the cat now wants the fish off the dinner table as well.

HMRC recently announced it had launched 500 enquiries and 6 criminal investigations since the THP opportunity closed. There is no let up in sight and certainly not so for the blind sided accountant.

If you would like to discuss this article in more detail, please contact our Consultancy Team on 0870 166 6270 or email marketing@abbeytax.co.uk