

Assurance & Risk Mitigation - ARM/T/C

## ● Helping Dealers Navigate Difficult Tax Procedures

### Introduction: The Unbelievable Complexity And Volume Of PAYE And VAT Legislation

- Dealership wanted to avoid being penalised for failure to follow due process when filling tax and VAT returns.
- Client was struggling to deal with complex legislation, so asked ASE to review its tax risks.
- ASE tax professionals reviewed processes and documentation, then trained operational staff best practice.

### Challenge: Concerned About Being Visited By The Taxman

- PAYE/VAT legislation is complex and considerable.
- HMRC has no de minimis which permits tax errors to be overlooked.
- Businesses who operate “loose procedures” are a primary target for HMRC.
- This dealership had limited time and skills to carry out best practice at all times and was concerned about the consequences of the “visit by the taxman”.

### ASE Approach: Tailored Approach Delivered By ASE's Tax Experts

- **Phase One:**  
Investigate, Understand, Appraise and Upgrade existing procedures – listening, gaining information from somewhere.
- **Phase Two:**  
Educate and empower the dealership to deliver “best practice”.
- **Phase Three:**  
ASE, as tax agent, is appointed to deal with all HMRC interventions (written or oral).

#### Outcomes:

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**Client confident in reporting processes**  
underpinned by ASE best practice  
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ASE visited the dealership, reviewed the processes, the documentation and had meetings with operational staff.

- The client has a “working/live” document of all PAYE and VAT processes as best practice.
- ASE provides annual updates of all processes as CPE training to operational staff.
- ASE is on hand when HMRC visited the dealership to minimise tax exposure in relation to historic tax errors.