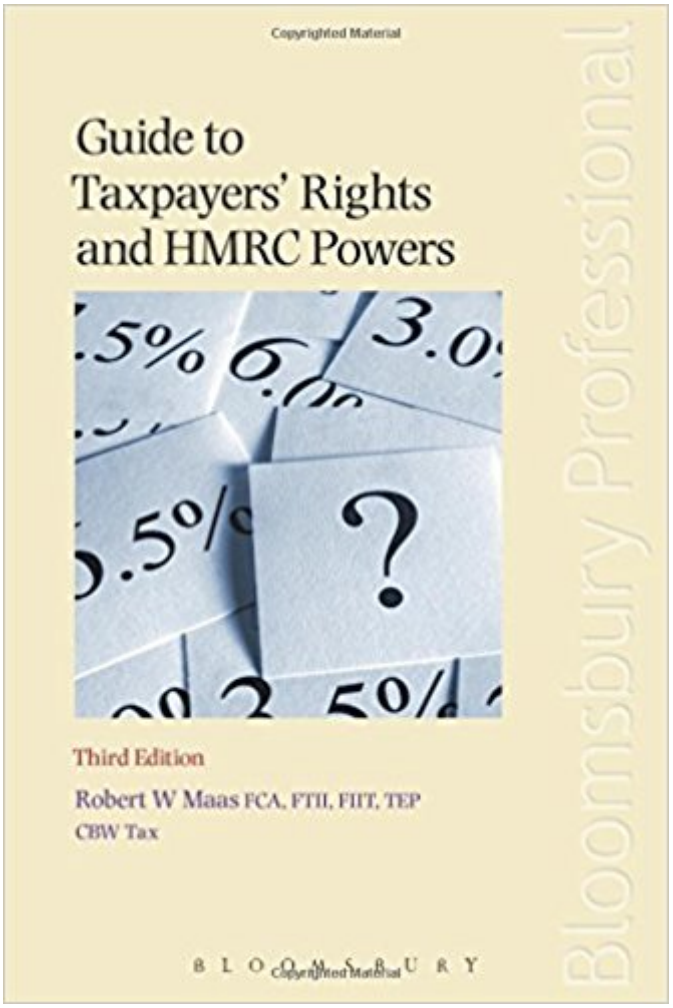
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Guide To Taxpayers' Rights And HMRC Powers: Third Edition



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Synopsis

This book provides a thorough examination of UK statutory provisions on which the HMRC's approach to investigations, to tax collection, and to penalties, is based. The guide provides a detailed explanation of relevant UK legislation and related case law and HMRC practices. It focuses on the boundaries of the powers of the HMRC and the statutory rights that the taxpayer has when confronted by the UK's Inland Revenue. Whatever situation faced by an adviser, this practical book will supply the answers. Coverage includes: administration of the tax system * tax returns * special returns * information powers * assessments and claims * appeals and other proceedings * payment of the tax * collection and recovery * interest on overdue tax * interest receivable and repayment supplements * penalties * HMRC's power of care and management * miscellaneous * disclosure of tax avoidance schemes

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Any practitioner who needs a good grasp of this complex and important topic...should have a copy of this book close to their desks and refer to it frequently. TAXline

Robert W Maas FCA FTII FIIT TEP is one of the UK's leading tax experts and is an experienced tax writer and speaker

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