

### Comparison of services that accountancy firms can currently do with those they could do once licence is obtained

<b>TAXATION SERVICES</b>	
<b>Services currently provided by accountancy firms</b>	<b>Reserved legal activities that could be carried out if licensed</b>
A. Conduct of litigation and rights of audience	A. Conduct of Litigation and rights of audience
1. Civil procedure:	1. Civil procedure – county courts and High Court:
<ul style="list-style-type: none"> <li>(a) Tax investigations</li> <li>(b) Tax Tribunal – first-tier and upper tribunal – Tax investigations and appeals of HMRC decisions</li> <li>(c) Contractual Disclosure Facility used by HMRC to investigate suspected cases of tax fraud under Code of Practice 9.</li> </ul>	<ul style="list-style-type: none"> <li>(a) HMRC litigation proceedings in civil courts to recover tax debt. This can be by way of civil litigation proceedings and/or insolvency proceedings depending on the amount of the debt.</li> <li>(b) Defending civil proceedings under the Proceeds of Crime Act 2002 Part 5 - referred by HMRC to the Serious Organised Crime Agency for recovery of proceeds of crime relating to 'VAT Carousel Fraud'</li> </ul>
2. Criminal procedure:	2. Criminal procedure:
<ul style="list-style-type: none"> <li>(a) Tax investigations</li> <li>(b) Contractual Disclosure Facility (CDF) used by HMRC to investigate suspected cases of tax fraud under Code of Practice 9.</li> <li>(c) Advising solicitors who are defending clients in criminal proceedings</li> <li>(d) Litigation/forensic support to prosecutors</li> </ul>	<ul style="list-style-type: none"> <li>(a) Representing clients in relation to cases involving tax fraud/evasion.</li> <li>(b) Strict liability offences (strict liability in the sense that no mens rea is required but there could be some limited statutory defences) for failure to disclose offshore income and or gains. [the Government is currently consulting on the details of these].</li> </ul>

(e) Appearance in court as expert witness	
B. Reserved Instruments:	B. Reserved Instruments:
(a) Treasury functions – advice on investments and trusts	<p>(a) Preparation of documents relating to court proceedings (unless, immediately before the appointed day, no restriction was placed on the persons entitled to carry on that activity).</p> <p>(b) Preparation of trust deeds</p> <p>[NB – Important driving factors in both the decision to create a trust and in the choice of trust are tax implications, in particular, inheritance tax]</p>
C. Notarial Services:	C. Notarial Services:
<p>(a) Transfer pricing</p> <p>(b) Estate administration</p> <p>(c) Indirect Taxes (VAT)</p>	<p>In relation to:</p> <p>(a) Transfer pricing</p> <p>(b) Estate administration for overseas property – tax issues</p> <p>(c) Indirect taxes (VAT)</p> <p>- translation and/or authentication of documentation</p>
D. Administration of Oaths:	D. Administration of Oaths:
(a) Litigation support to solicitors – assisting with drafting of complex legal documents	(a) Administering oaths (will complement litigation services)