



# BUSINESS TAX SERVICES

Expert Tax Advice For  
Companies & Businesses

**Business Establishment in the UK**  
**Tax Compliance Services**  
**VAT and Indirect Tax Consultancy**  
**Corporate Tax Consultancy**  
**Remuneration Planning**  
**Share Incentive Plans**  
**Tax Governance & Transparency**  
**Tax Investigations**  
**Personal Tax Services**  
**Business Valuations**  
**Mergers & Acquisitions Tax Consultancy**  
**Business Exit Consultancy**  
**International Tax Advice**  
**Transfer Pricing**

Rawlinson & Hunter has been a leading firm of Chartered Accountants for over 85 years, and through its international grouping now operates from 12 offices in 10 countries with over 50 partners and directors, over 500 staff and over 10,000 clients. The Firm offers taxation, accountancy and advisory services to individuals, families and businesses. Rawlinson & Hunter is also the largest firm of Chartered Tax Advisers in the UK.

### **Rawlinson & Hunter provides:**

- Innovative and effective tax advisory services;
- Exceptional personal service;
- Strong support for entrepreneurial businesses;
- An excellent track record in resolving HMRC disputes;
- Pragmatic advice with clear recommendations;
- Strategies for business acquisitions and exits;
- Expert partners with broad based experience;
- International tax specialists who think globally; and
- Tax expertise combined with commercial know-how.

**“We are tax experts. We advise private companies and their shareholders on efficiently managing their tax liabilities. We smoothly and effectively handle our clients’ tax affairs with HMRC and other tax authorities. Our approach is personal, high quality and tailored to each client’s specific needs.”**

## OUR CORE VALUES

**A Commitment To Our Clients:** ensuring we put exceptional hands-on client service at the heart of what we do and that we always go the extra mile for our clients.

**A Commitment To Technical Excellence:** ensuring that we provide the highest quality technical advice in a conservative, sensible and ethical manner, and that we are recognised as leading experts in our field.

**A Commitment To Independence:** ensuring that we maintain independence of mind by coming to our own views without fear or favour, and that we are unafraid to tell it how it is.

**A Commitment To Each Other:** embracing and respecting our differences, whilst ensuring that we work together as a team to achieve goals and putting these goals before self-interest.

**A Commitment To Our People:** ensuring that we create an environment where staff are fairly rewarded for their contribution, where open, honest feedback is given, and where everyone has the opportunity to achieve their potential.

**A Commitment To Our Communities:** ensuring that we contribute positively to society by offering a necessary business service, by operating in sympathy with our environment, and through charitable giving and philanthropic policies.



## Remuneration Planning

High calibre employees are central to the successful development and stability of a business. Employers need to attract and retain good quality personnel to achieve the optimum return for the owners of the business.

Rawlinson & Hunter can identify, design and implement tax efficient remuneration packages for employees and executives. We can also support your business in complying with employment, PAYE and pension regulations, and we can provide quick and practical advice.

We can advise on the following:

- Executive remuneration, including pay reviews, bonus planning, and designing long-term incentive plans;
- Share schemes, including the design of bespoke share incentives for executives;
- The employment aspects of corporate restructuring, including flotations, MBOs, acquisitions, mergers and demergers;
- PAYE/NIC 'health checks';
- PAYE settlement agreements;
- Benefits in kind and P11D reporting;
- Share scheme reporting and employment related securities;
- Employment status reviews for consultants;
- Redundancy/termination payments and compromise agreements; and
- PAYE investigations and negotiations with HMRC.

Rawlinson & Hunter also offers a full payroll service and specialist advisory services for Internationally Mobile Employees.

**“Rewarding key people is critical to every business, but is subject to a host of taxes. We develop remuneration strategies for our clients that align tax efficiency and their commercial objectives.”**

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## Share Incentive Plans

Executives and employees are fundamental to the success of a business. Aligning their remuneration to the performance of the business can be an excellent method of incentivisation of direct benefit to individuals and shareholders. Share incentive packages can be a tax efficient way of remunerating employees, as well as helping a company to conserve its cash.

Our dedicated team at Rawlinson & Hunter can identify, design and implement share schemes which align with your business strategy and objectives. We can also review, monitor and revise existing share plans to improve the commercial and tax effects in response to changes in your business profile and in legislation.

We can offer advice and assistance with the implementation of:

HMRC approved share option plans including:

- Enterprise Management Incentives (EMI);
- Company Share Option Plans (CSOPs);
- Share Incentive Plans (SIPs);
- Save As You Earn share option plans (SAYE); and

HMRC unapproved share option plans Including:

- Deferred share arrangements;
- Ratchets & flowering share arrangements;
- Restricted share plans;
- Phantom share schemes; and
- Long-term incentive plans (LTIPs)

**“High rates of income tax mean that approved share incentive plans which can provide favourable capital gains tax treatment, are now one of the most important ways of rewarding executives.”**

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## Tax Compliance Services

The ever increasing quantity and complexity of tax legislation and reporting obligations places a significant burden on management time. Taking sufficient care to ensure that your tax compliance is correct is an important obligation.

Rawlinson & Hunter can provide as much assistance as you require: providing ad-hoc technical advice or handling your tax compliance obligations completely, thereby allowing management to concentrate on the heart of the business.

Although we tailor our services to your specific needs, some of the services we offer include:

- Tax reporting for companies and partnerships;
- Preparation of corporation tax returns and partnership tax returns;
- Ensuring readiness for Making Tax Digital for Corporate Tax (expected post April 2020).
- Reviewing tax returns and tax provisions prepared in-house or by third parties;
- Advice on tax liabilities and the monitoring of due dates for payments of tax;
- Advice to groups on managing and minimising their tax liabilities;
- Advice on maximising government approved reliefs and allowances;
- Advice on tax legislative changes impacting your business;
- Advice on tax incentive schemes such as the Research & Development and creative sector reliefs;
- Advice on minimising the risk of HMRC investigations; and
- Advice on shareholder related tax issues.

**“HMRC is becoming increasingly hostile to tax payers as it seeks to plug the UK’s fiscal deficit. We aim to ensure that our clients’ dealings with HMRC are conducted as smoothly and as efficiently as possible.”**

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## VAT and Indirect Tax Consultancy

VAT is one of the most significant and wide-ranging taxes and it affects almost all businesses. Indirect tax legislation is fast evolving and becoming more complex, both in the UK and within the European Union, and getting it wrong can prove extremely costly.

Our aim is to provide you with clear and commercially realistic advice, keeping you informed of new VAT and indirect tax legislation, as well as prospective changes which may affect your business, so that your tax affairs are proactively and efficiently managed.

We can provide advice and support in all areas of VAT including:

- Domestic, international and cross border transactions;
- A VAT 'health check', including reviewing compliance procedures and providing VAT saving tips;
- Identifying and advising on potential problem areas and proactively minimising the risk of HMRC investigations;
- Registration, making taxable supplies and managing VAT cashflow;
- Partial exemption issues;
- Assisting with your day-to-day VAT accounting procedures;
- VAT advice for specific transactions, including business acquisitions and disposals, financial services, and property and artwork transactions;
- Reviewing and restructuring your affairs to ensure that your business is VAT efficient;
- Negotiating and resolving disputes directly with HMRC; and
- Advising and planning for imports and exports.

**“The government now generates twice as much from VAT compared to corporation tax. VAT is therefore a real cost for businesses to manage effectively, and avoidable mistakes can often have material bottom-line effects.”**

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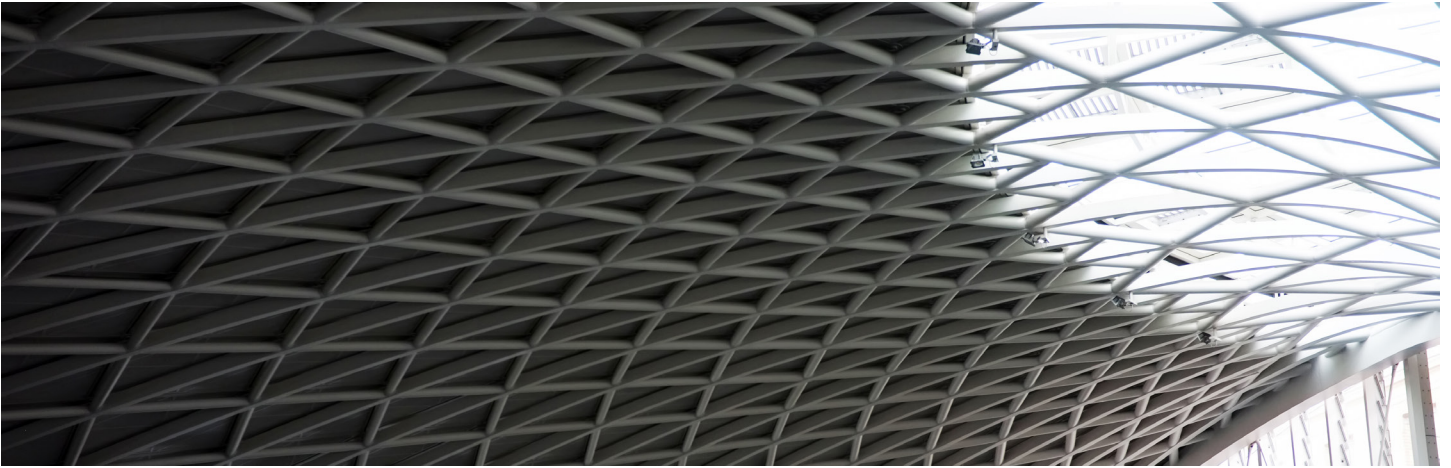
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## Transfer Pricing Services

Transfer pricing legislation governs the amount charged on transactions between connected businesses and persons, including other group companies, partnerships and individuals. The rules are widely drafted, encompassing not just straightforward situations such as the provision of goods or services, but also the transfer of assets, intellectual property and soft financing arrangements. These rules apply to both cross border and domestic transactions.

UK law requires a company to self-assess its transactions with connected persons using the Organisation for Economic Co-operation and Development guidelines for determining arm's length prices. Larger companies must retain documentation justifying their arm's length prices and produce within 30 days of a request by HMRC.

We can provide the following transfer pricing assistance:

- Reviewing connected party transactions and advising on your transfer pricing obligations;
- Advising on and implementing transfer pricing policies and drafting supporting documentation;
- Performing bench-marking exercises and statistical analyses on your company's activities;
- Advising on comparable uncontrolled price, cost plus and other methodologies in determining an appropriate transfer price;
- Drafting Advance Pricing Agreements and liaising with HMRC and overseas tax authorities; and
- Liaising with HMRC regarding transfer pricing investigations and advising on the best approach to resolving contentious issues.

**“We advise our clients on implementing robust transfer pricing policies which reflect the economic reality of transactions, thereby positioning those clients best should any tax authorities wish to examine the principles adopted.”**

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## Tax Investigations

Tax investigations are becoming more frequent, and can cause great uncertainty in a business, as well as being a significant drain on important management resources. Rawlinson & Hunter can assist with all aspects of tax investigations. We will guide you through the investigation process, alleviating the stress, and aiming to achieve the most favourable outcome. We are proud of our good relationship with HMRC who know that when we are involved, we will bring technical excellence and clear objectives to the process.

Our tax investigation expertise covers corporation tax, income tax, employment taxes, VAT, property taxes and Customs and Excise duties.

More specifically we can assist by:

- Corresponding with HMRC's investigators on your behalf;
- Arguing technical and subjective points and defending your position where appropriate;
- Preparing reports detailing your tax position and examining the issues under investigation in a knowledgeable and independent manner
- Negotiating directly and effectively with HMRC;
- Adopting a pragmatic approach to resolving disputes;
- Preparing cases for Tax Tribunal hearings;
- Drafting voluntary disclosures;
- Advising on minimising the risk of future investigations; and
- Working with and supporting other professional advisers in handling HMRC investigations.

**“A tax investigation into a business is almost inevitable at least once every five years. We use our experience to anticipate the likely lines of HMRC enquiry so that our clients are well prepared.”**

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## Corporate Tax Consultancy

Our breadth of tax planning experience ranges from advising on profit extraction for owner managed businesses, to the restructuring of international groups. We are always mindful that our proposals must fit with your commercial and strategic objectives. Our advice is therefore bespoke and our recommendations unique to you and the circumstances of your business.

Our team of experienced tax advisors can provide advice and support in the following areas:

- Recommending the appropriate business vehicle and structure for new ventures, including the implications of using companies, LLPs, and offshore entities;
- Corporate restructuring, including acquisitions, mergers and demergers;
- Tax efficient structuring, including LLP conversions;
- Transaction planning and support;
- The transfer of trade and assets between companies, partnerships and unincorporated businesses;
- Optimising loss relief;
- Managing the ownership and exploitation of intellectual property;
- Efficient Profit extraction strategies;
- Entrepreneurs' relief planning;
- Exit route and succession planning;
- Migration and corporate residency;
- International tax structuring, including consideration of tax treaties;
- Qualifying for the R&D regime; and
- Clearance applications and advance rulings from the tax authorities.

**“We assess the commercial objectives of our clients, and develop planning strategies that suit their circumstances and commercial objectives.”**

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## Business Valuations

Whether you need to value your business for tax, commercial, family or other reasons, our experienced valuation experts can assist. They are members of the Valuation Special Interests Group of the Institute of Chartered Accountants in England and Wales and draw upon many years of in-depth expertise, including work as Independent Experts for Court proceedings.

Valuing a business is not a precise science and can often be a sensitive issue. Our experts will work closely with management to fully understand how the business operates, identifying key factors influencing income streams and capital growth, in order to arrive at an appropriate valuation.

Business valuations are needed for a variety of reasons, and we can facilitate the valuation of a business for the following reasons:

- Commercial reasons – for mergers and acquisitions, corporate restructuring, and minority share sales;
- Tax purposes – for tax planning initiatives such as employment related securities, employee share schemes, and tax clearance applications;
- Divorce settlements, shareholder disputes and general litigation;
- Family wealth planning;
- Financial reporting; and
- Companies Act purposes.

**“Our approach is commercial and cost-effective. We quickly consider our clients’ key issues and the appropriate valuation methodologies to arrive at our independent valuation.”**

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## Mergers & Acquisitions Tax Consultancy

Rawlinson & Hunter provides tax advice on business acquisitions, business disposals, private equity transactions, flotations, Management Buyouts (MBOs) and reorganisations. We provide advice throughout the transaction process from pre-transaction structuring to post-transaction support. We focus on your commercial objectives and we aim to deliver tax efficient solutions which fit with your business strategy.

We can provide advice and support in all areas of mergers & acquisitions, including:

- Tax efficient acquisition structuring;
- Tax efficient disposal of businesses;
- Worldwide debt cap and thin capitalisation solutions for acquisition financing;
- Structuring of earn-outs and share based incentive arrangements (for outgoing and internal executives);
- Financial and tax due diligence;
- Drafting and negotiating tax indemnities and tax warranties;
- Stamp duty planning and reliefs;
- Long-term advice on business exit strategies;
- Preparation of tax clearances;
- Transaction advice and support;
- General corporate finance advice under the Takeover Code;
- Public and private acquisitions;
- Advice on structuring flotations and MBOs;
- Preparation of business plans and financial projections for the purpose of securing finance;
- Business valuations, including the valuation of business assets and shares; and
- Post-transaction tax and accounting support.

**”The purchase or sale of a business is a critical moment for our clients, where speed and accuracy is of the essence. Our experienced M&A team provides proactive advice in order to maintain momentum throughout the deal process to ensure that tax considerations do not hinder the commercial process.”**

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## International Tax Advice

If your business is considering expanding overseas, or your overseas business is considering establishing a presence in the UK, our international tax specialists can help improve tax efficiency within your business operations.

Our international tax specialists can offer services in the following areas:

- Reviewing and advising on the structure of your existing business operations, and making recommendations to improve tax efficiency;
- Designing and implementing tax efficient international structures;
- Providing direct and indirect tax advice on cross border transactions, including mergers and acquisitions;
- Providing transfer pricing advice;
- Advising on group financing structures, thin capitalisation and worldwide debt cap issues;
- Advising on managing your effective tax rate;
- Reviewing and managing your controlled foreign companies (CFC) for the purpose of complying with CFC legislation;
- Advising on foreign withholding taxes;
- Advising on the impact of the potential UK Digital Services Tax;
- Compliance with the UK's Base Erosion & Profit Shifting legislation (Anti hybrid, Country by Country reporting, Corporate Interest Restrictions); and
- Advising on bringing money into the UK tax efficiently to fund business activities and investment.

**“Cross border transactions can be subject to tax in two or more jurisdictions. Our experts guide our clients through these complexities to ensure that the right profits are taxed in the right locations.”**

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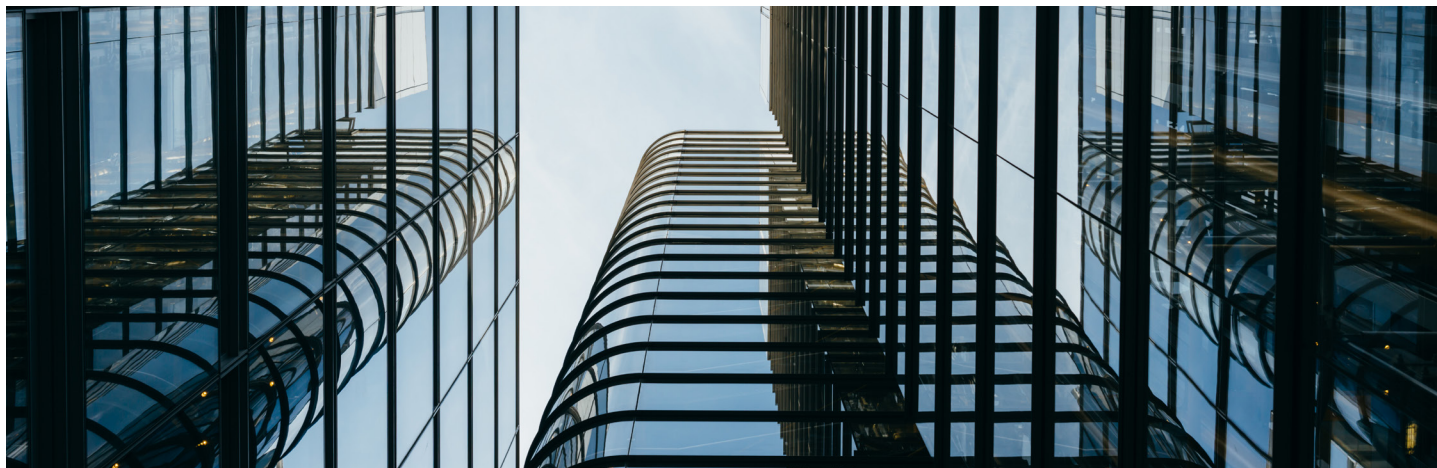
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## Personal Tax Services

Rawlinson & Hunter can provide a wide range of personal tax services to our business clients, drawing on expertise from our private client tax specialists. We can offer personal tax compliance services and personal tax consultancy advice to shareholders, entrepreneurs, executives and employees.

We take a proactive approach to personal taxation by reviewing your personal circumstances and intentions in order to organise your affairs in a tax efficient manner, thus minimising your tax exposures.

The personal tax services we offer include:

- Income tax and partnership tax: advice and compliance;
- Reviewing your business interests and investments as part of advising on wealth management and protection;
- Advice on the extraction of value from your business;
- Capital gains planning, including advising on qualifying for entrepreneur and investor reliefs;
- Exit strategies and succession planning;
- Advising on property holding structures, including intellectual property and image rights;
- Reviewing the tax implications for executives of international businesses moving between jurisdictions;
- Advising on the use of tax efficient investments such as Enterprise Investment Schemes and Venture Capital Trust Schemes;
- Advising on residence and domicile issues including remittance planning for non-domiciled individuals; and
- Advising on tax issues concerning UK and offshore trusts.

**“Our respected Private Client tax team advises clients on a broad range of personal tax issues, and aims to ensure that our clients’ dealings with HMRC are conducted as smoothly and as efficiently as possible.”**

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## Business Exit Consultancy

Rawlinson & Hunter provides long-term strategic advice to high growth entrepreneurial businesses. We advise businesses on how to enhance their value and optimise their marketability to potential acquirers and investors.

We can provide advice on exit strategies, assist with adding value to your business, support its growth and generally prepare your business for a sale or an IPO to achieve maximum value.

The consultancy services we offer include:

- Reviewing your business's systems and controls, identifying inherent risks within key business processes, and making recommendations to improve the robustness of your internal controls;
- Advising on appropriate accounting policies for the industry in which your business operates;
- Providing tax advice to the owners of your business to maximise their proceeds upon exit;
- Advising on the presentation of a robust working capital forecast model in advance of an IPO or sale;
- Advising on management remuneration incentive structures to attract the right management team;
- Valuing your business in advance of an exit, and suggesting methods to boost its value;
- Assisting with the preparation for an acquirer's due diligence process; and
- Supporting the sale negotiations and the due diligence process through to completion of the exit transaction.

**“We support entrepreneurial businesses, from inception through to maturity, providing pragmatic advice aimed at achieving the best result upon an exit.”**

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## R&D Tax Services

Research and Development (R&D) is fundamental to the success of many businesses and the UK as a whole. Generous tax reliefs are available for R&D where a business undertakes a project seeking advancement in overall knowledge, or enhanced capability, in a field of science or technology.

Rawlinson & Hunter can assist in identifying whether a project will qualify for R&D relief, and can prepare a detailed R&D tax report for submission to HMRC in order to claim the relief. We will assign a member of our team to liaise directly with HMRC on the R&D claim, and they will work to resolve any queries as they arise, and seek to secure the success of the R&D claim.

Our R&D tax services include:

- Advising on the feasibility and likelihood of success of an R&D claim under either the SME regime (which can give rise to a payable tax credit) or under the large company R&D Expenditure Credit (RDEC) regime;
- Analysing the expenditure incurred on R&D projects to determine what will qualify for enhanced tax relief;
- Meeting with your R&D managers to assess the scientific or technological nature of your R&D projects;
- Assisting with the preparation of detailed technical reports on the qualifying R&D projects and R&D expenditure for submission to HMRC;
- Corresponding and negotiating with HMRC regarding the R&D claim;
- Advising on the record-keeping requirements for R&D tax relief; and
- Assisting with structuring the business's bookkeeping processes to enable efficient extraction of information on R&D.

**"Using experienced tax professionals with a scientific background means that we have a high success rate in agreeing R&D tax credits with HMRC."**

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## Business Establishment In The UK

There are many situations in which a business may set up a new entity in the UK. For example: setting up a UK operation of an overseas business; incorporating an owner managed business; and a hive off of an existing UK operation.

We can help a business to decide on the optimal structure for any new operations to be carried out in the UK, including whether the activity should be carried out through a branch, limited liability company or a form of partnership.

We can provide a full range of company secretarial and taxation services to ensure that the new entity is correctly registered on time with the relevant UK authorities (primarily Companies House and HMRC), and that the business has full oversight of the compliance requirements that will arise as a result of operating the new entity.

Our registration and compliance services will cover the relevant requirements for:

- Companies House
- VAT
- Payroll
- Corporate Tax

We can also provide a compliance calendar for any new business operation in the UK in order to provide clarity and certainty on what to expect, and when to expect it, with regards to filing and payment requirements.

Furthermore, we are able to act as registered agent with HMRC and Companies House, leaving you free to focus on the commercial aspects of running your UK business.

**“We can help your business navigate all day one matters in setting up a UK venture so that management time can remain focused on commercial opportunities.”**

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## Tax Governance & Transparency

The tax affairs of companies operating in the UK have come under increasing pressure and scrutiny from HMRC, non-government organisations and the public. We can help your business to navigate the legislative and reputational matters in this complex area.

Legislation is now in force which increases the obligations on **all businesses** operating in the UK to ensure that they have robust controls in place to ensure that they are able to detect and prevent tax evasion within or connected with the business. Failings in this area can lead to criminal prosecution of the business.

This legislation is wide-ranging and HMRC expects that, as a minimum, all businesses operating in the UK should have carried out a risk assessment and have an action plan in place in order to correct any deficiencies in their controls. Failures in respect of this legislation can lead to a criminal conviction for the business, which in turn could lead to adverse publicity and trading sanctions. It is therefore important that all businesses actively engage with this subject.

We can assist businesses in ensuring that they are compliant with this legislation by carrying out a risk assessment and assisting with the development of remediation controls.

For larger businesses operating in the UK, there are obligations to make their tax strategy publicly available. Failings in this area can give rise to significant fines for the business and reputational damage.

Larger businesses are also required to have a nominated "Senior Accounting Officer" who certifies that the company has robust controls to ensure the accuracy of data contained in tax returns (failings in this area can lead to personal penalties for finance personnel).

**“The tax authorities and the public are taking an increased interest in Corporate Tax matters. Failure to comply with new legislation can have severe reputational and financial consequences.”**

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## Intellectual Property Tax Consultancy

In this innovative age, many, if not all, businesses either develop or acquire intellectual property ('IP'). We can help businesses to ensure that they are maximising tax relief on IP available in the UK, and assist in determining the tax treatment of IP investment and divestment decisions.

The corporate tax legislation as it applies to IP can be complex as there have been significant changes in the tax treatment of intangible fixed assets in recent years.

With regards to international IP, our tax specialists can manage the associated tax risks, including:

- Exit charges on transferring IP abroad;
- Withholding taxes on licence fees and royalty payments; and
- Associated transfer pricing issues.

Our corporate tax specialists can help your business to establish whether it qualifies for tax reliefs on IP that it holds, and on IP that it will acquire.

The special "patent box" regime also exists for businesses that develop and exploit patented technologies or processes in the UK. This regime can ultimately lead to an effective tax rate of 10% on profits derived from qualifying patents.

We can assist businesses in determining the feasibility of obtaining a benefit under this special regime and, where appropriate, prepare and submit the relevant calculations to HMRC.

**"Intellectual Property is often the most valuable asset of a business. We specialise in ensuring that appropriate IP tax reliefs are claimed, and that tax exposures on exploitation are managed."**

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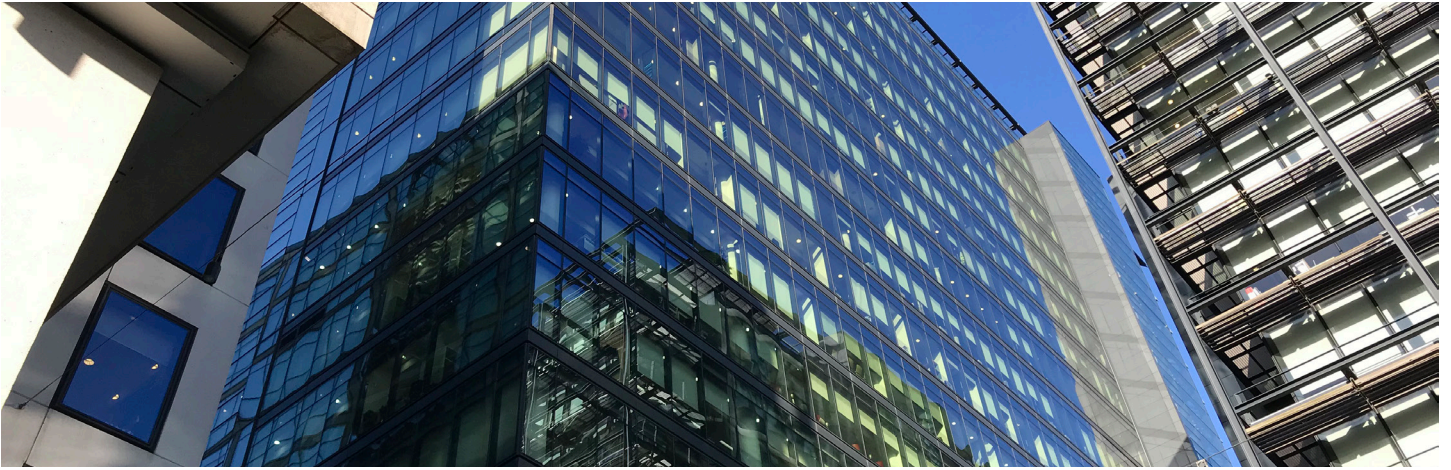
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