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# Guiding our client through a criminal investigation

Offering support at every stage of the process





high net worth individual became involved in a tax avoidance scheme on the advice of his previous accountant.

HMRC opened a criminal investigation into him as a member of the scheme and the individual was invited to attend an interview under caution.

### The challenge

The individual freely admitted that he had not thoroughly researched the fine details of the scheme and had entered into it with the intention of legally mitigating his tax, trusting the advice of his accountant. On closer inspection of the paperwork, it was clear that the scheme was not all it appeared to be. The individual was distressed by his involvement in the scheme and nervous of the outcome of the interview under caution. He approached us to guide him through the process.

### How did Blick Rothenberg help?

We instructed a solicitor to help us. We and the solicitor attended the interview under caution alongside our client and assisted him in putting forward the case that he had not intentionally tried to defraud HMRC. We suggested that the investigation should be continued under HMRC's civil procedure, the Contractual Disclosure Facility (CDF).

HMRC accepted this proposal and invited our client to participate in the CDF. We assisted our client in drafting a response to HMRC which outlined how he came to be part of the scheme, showing that he did not intend to commit fraud.

### The outcome

Our client was invited to meet with HMRC and the explanation that we put forward in the CDF was accepted. HMRC did not deem our client's actions fraudulent. Our client and HMRC agreed on a settlement of paying the tax, the interest and a small penalty. The



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penalty reflected the fact that HMRC felt that the client had done insufficient due diligence when deciding to become involved in the scheme.



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