



Practitioner Support Programme (“PSP”)

What is our Practitioner Support Programme?

Accountancy firms and legal practices are often confronted with complex tax issues where they don't have the necessary in-house capability to service their clients directly.

Our PSP is a vehicle that allows Blick Rothenberg to assist accountants and solicitors to provide added value services to their clients and improve client retention. It typically involves:

- The provision of assistance and advice on tax matters that you request where our breadth of knowledge will be beneficial to your firm and your clients.
- Access to niche expertise and specialisms where you identify a need for general or bespoke advice and don't have the necessary in-house resource.
- A commitment from us to include a “non-poaching clause” in our terms of engagement with you, meaning that we would only provide services that you request and will not seek to offer additional services to your clients.
- An agreement that allows you to decide whether our services are provided to you or directly to your client following an introduction from you - thereby ensuring that the relationship and provision of core services remains with yourself.

What areas of tax are we typically requested to assist with?

We can provide assistance on most areas of taxation. Although not exhaustive, the following are the most common areas we are asked to assist with include:

1. Value Added Tax

Our specialist VAT team can provide assistance and advice in a number of complex VAT matters including:

- Place of establishment and place of supply issues involving cross-border supplies of goods and services, both within the EU and internationally.
- Land and property transactions involving both commercial and residential buildings with specific emphasis on the option to tax and opportunities for securing zero rating or the 5% reduced rate of VAT.
- Undertaking due diligence work in preparation for a merger or acquisition.
- Liaising with HMRC to obtain rulings or to deal with disputes, tax assessments and mitigation of penalties.
- Specific VAT grouping, partial exemption and Capital Goods Scheme issues as well as the numerous special schemes available.

2. Dispute Resolution Services

From routine enquiries through to in-depth investigations our Tax Dispute Resolution team includes former senior HMRC Inspectors with considerable experience of providing practical solutions to clients facing an HMRC investigation. The team can provide the following services:

- HMRC local office enquiries.
- HMRC Fraud Investigation Services (“FIS”) enquiries under CDF/COP9 involving suspected serious fraud.
- Voluntary Disclosures and HMRC's Worldwide Disclosure Facility.
- Global Transparency & Common Reporting Standard and global exchange of tax data.
- Appeals, postponements and HMRC internal reviews.
- Alternative Dispute Resolution (ADR).
- Accelerated Payment Notices (APNs) and Follower Notices.
- Tax litigation and tribunal support services.
- Managing tax and reputational risk.

3. Expatriate Tax

Our Global Mobility team deals with all aspects of expatriate tax and international social security for both employers and expatriate employees. Working with our international network, BKR International, we can provide comprehensive cross border expatriate tax advice. Specifically, we can help you and your clients with:

- Pensions tax advice for expatriates.
- Taxation of international share schemes.
- Complex cross border double tax treaty issues.
- International social security for both employers and employees.
- Expatriate tax compliance.
- International mobility policy and process design and implementation.
- Tax advice relating to non-resident directors.
- Advice and support on short term business visitors.
- Expatriate tax risk reviews.

4. Customs and excise duties

The various customs and excise regimes can be amongst the most challenging aspects of importing and exporting to 'get right' for clients to ensure compliance. However, the penalties can be the most severe. Our customs team has expertise in advising on the numerous regimes and reliefs and mitigating any potential problems; by way of local resolution with HMRC or by appeal to the First Tier Tax Tribunal.

We can provide assistance in most customs and excise related matters including:

- Customs warehousing and the various authorisations required to hold, move, store and sell alcohol and tobacco.
- Importing and exporting into and from the UK to the EU and the rest of the world.
- Conducting civil litigation in the Tax Tribunal and beyond.
- The potential impact of BREXIT on importers and exporters.
- Supply chain security by way of AEO.
- Customs tariff classification and clarity.
- Dealing with the detention and seizure of goods and vehicles.
- Providing guidance on customs' disclosure requirements in all proceedings.
- Customs Valuation.

Our PSP team



Alan Pearce
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Alan is a specialist VAT Partner. Alan has considerable experience of assisting a wide range of clients ranging from large multinational groups to owner managed businesses and not-for-profit organisations.



Gary Gardner
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Gary has a wealth of experience in providing strategic advice to businesses and high net worth individuals on managing their interaction with HMRC. He has successfully resolved a wide range of tax enquiries.



Lee Hamilton
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Lee has nearly 20 years' experience of delivering expatriate tax, employment tax and international social security advice to a diverse range of clients.



Simon Sutcliffe
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Simon specialises in customs and excise duties and indirect tax with a particular emphasis on advisory, investigations and dispute resolution.

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