Nunn Hayward
Chartered Accountants

TAXATION
PRACTICAL, DEPENDABLE ADVICE

At Nunn Hayward, our taxation services are built around technical precision, commercial understanding and a personalised approach. We recognise that effective tax management is not only essential for compliance but also a key driver of business efficiency and personal wealth preservation. Our specialist Tax Department provides advisory and compliance services across a broad spectrum of UK and international tax matters for individuals, businesses and trusts.

Our work is focused across three principal areas:

Tax Compliance	Tax Planning and Advisory	HMRC Investigations and Dispute Resolution

TAX COMPLIANCE

Managing tax compliance in today's regulatory environment is increasingly complex. Our dedicated tax professionals ensure that your statutory obligations are met accurately and on time while identifying opportunities for efficiency and relief within the framework of current legislation.

We provide comprehensive compliance support including:

Business Tax Compliance

- Corporation Tax: Preparation and submission of corporation tax returns for businesses of all sizes, from single-entity companies to complex multi-entity groups. We manage all aspects of tax computation, filing obligations and compliance with HMRC digital reporting requirements.
- Value Added Tax (VAT): Advice on VAT registration, returns, partial exemption, group VAT registrations and sector-specific issues. We also assist with VAT reviews and liaison with HMRC where disputes arise.
- Employment Tax: Advisory and compliance support for PAYE, National Insurance Contributions, off-payroll working rules (IR35), employment status classification and the Construction Industry Scheme (CIS). We also manage compliance around employee benefits and termination payments, ensuring full alignment with HMRC reporting requirements.
- Capital Allowances: Identification and claim optimisation for plant, machinery and integral features. We offer enhanced technical analysis, including property-based capital allowance reviews to maximise tax relief.
- Research and Development (R&D): End-to-end management of R&D claims covering eligibility checks, technical narratives and submission support in line with the latest rules. Helping reduce tax bills or receiving cash credit whilst remaining compliant.

Personal Tax Compliance

- Income Tax and Self-Assessment: Preparation and filing of personal tax returns, including those with complex sources of income such as property portfolios, overseas income or investment structures.
- Making Tax Digital: From setting up compliant software and training your team, to managing digital record-keeping, VAT submissions, and ongoing HMRC updates, we provide full support, so your business stays efficient, accurate, and stress-free.
- Capital Gains Tax (CGT): Technical calculation and reporting of gains on assets, including property disposals, share portfolios and business sales. Assisting with 60 day CGT reporting of UK Residential Property disposals. We also provide guidance on CGT reliefs including Business Asset Disposal Relief (previously known as Entrepreneurs' Relief).
- Trust and Estate Taxation: Annual compliance for trustees and executors, including inheritance tax reporting, trust tax returns and distribution tax issues.
- Residence and Domicile: Advice and tax return compliance for UK residents with overseas income and assets, non-domiciled individuals and those affected by the Statutory Residence Test or remittance basis rules.

TAX PLANNING AND ADVISORY

As Chartered Tax Advisers, we provide high-level, technically informed planning to minimise tax liabilities and support long-term business and personal goals. Our tax planning services are focused on delivering both strategic efficiency and certainty.

We offer bespoke tax planning across the following areas:

- Corporate Structuring and Reorganisations: Advice on group structuring, demergers, share-for-share exchanges, capital reductions and other reorganisation strategies for both tax efficiency and commercial suitability.
- Business Transactions: Tax planning for mergers, acquisitions, management buyouts and business disposals, including due diligence, purchase structuring and post-deal optimisation.
- Estate and Inheritance Tax Planning: Development of long-term succession plans, including use of trusts, gifts and Business Property Relief, to mitigate inheritance tax exposure while ensuring asset protection.
- Employee Incentive Schemes: Design and implementation of tax-efficient employee reward schemes including Enterprise Management Incentives (EMI), growth shares and unapproved options.
- Investment and Venture Capital Reliefs: Structuring for investment under the Enterprise Investment Scheme (EIS), Seed Enterprise Investment Scheme (SEIS) and Venture Capital Trusts (VCTs), ensuring compliance with qualifying criteria and maximising tax reliefs.
- Exit and Succession Planning: Holistic planning to support business owners in achieving tax-efficient exits, including share disposals, succession transfers and retirement planning strategies.

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HMRC INVESTIGATIONS AND ENQUIRIES

HMRC enquiries can be complex, disruptive and resource-intensive. Early intervention, technical accuracy and strategic negotiation are essential in protecting your position and resolving matters efficiently.

We support individuals and businesses facing:

- Aspect and Full Enquiries: Including those arising from returns submitted or third-party information received by HMRC.
- Compliance Checks and Information Requests: Support with preparing documentation, responding to technical queries and managing timelines.
- Voluntary Disclosures: Assistance with correcting previous errors through HMRC's Disclosure Facilities, minimising penalties and interest.
- Tax Disputes and Settlements: Direct negotiation with HMRC on your behalf to resolve disputes, mitigate penalties and agree settlements under the appropriate legislative framework.
- Code of Practice 8 (COP8) and 9 (COP9) Investigations: Support in high-risk cases where fraud or serious avoidance is alleged, including advice on entering into a Contractual Disclosure Facility (CDF).

Our tax team works closely with HMRC on your behalf to manage correspondence, protect your interests and bring enquiries to a favourable resolution wherever possible.

WE CAN HELP

At Nunn Hayward, we combine deep technical knowledge with practical business understanding. Our tax services are delivered with integrity, clarity and a focus on long-term value. Whether you're managing compliance, seeking strategic planning, or responding to an investigation, our team offers dependable expertise and proactive support at every stage.

Contact us to discuss how our tax specialists can help you navigate today's complex tax environment with confidence. Call us on **01753 888 211** or email **info@nhllp.com**, we are here to help.