

Questionnaire

Revenue : Non-Crown Work

Your Name:
Bar Mutual Membership No:

SECTION A:	Answer
1. Your Total Fee Income ("TFI") declared for the 2012 renewal	
2. Percentage of TFI derived from <i>Revenue: Non-Crown: Contentious</i>	
3. Percentage of TFI derived from <i>Revenue: Non-Crown: Non-Contentious</i>	
SECTION B: REVENUE: NON-CROWN: CONTENTIOUS¹	Answer
4. What is your best estimate of the percentage of your Fee Income ("FI") declared for this Area of Practice ("AoP") at the 2012 renewal derived from advice given to professional clients on the possibility of challenging HMRC's treatment of a past transaction prior to the identification of the lay client in whose name any such challenge may be brought?	
5. What is your best estimate of the percentage of your FI declared for this AoP at the 2012 renewal derived from work on behalf of lay clients who are or were pursuing restitutionary claims against HMRC under Group Litigation Orders or were considering the possibility of doing so?	
SECTION C: REVENUE: NON-CROWN: NON-CONTENTIOUS²	Answer
6. What is your best estimate of the percentage of your FI declared for this AoP at the 2012 renewal that derived from instructions received from: (a) solicitors; (b) accountants; (c) other professional instructors (eg IFAs) (d) in-house lawyers/accountants employed by a lay client? (NB: The sum of these percentages should be 100%).	
7. What is your best estimate of the percentage of your FI for this AoP at the 2012 renewal that derived from advice on how to disclose details of a past transaction on a lay client's tax return?	
8. What is your best estimate of the percentage of your FI declared for this AoP at the 2012 renewal that derived from instructions where the instructing client did not indicate either or both of the following: (a) he acted for an identified lay client and sought advice on that lay client's behalf; or (b) your instruction was for the benefit of an identified lay client?	

9. What is the best estimate of the percentage of your FI declared for this AoP at the 2012 renewal that derived from instructions where the instructing party was either a Promoter ³ of a Scheme, ⁴ or was acting on behalf of such a person, and was seeking your advice on the viability of that Scheme?	
10. If you declared FI for work of the kind described in question 8: (a) did all written advice you settled contain a statement disclaiming legal responsibility or liability to any party other than the Promoter of the Scheme in question? (b) if your answer to (a) is NO , what is the best estimate of the percentage of your FI declared for this AoP derived from advice that did not contain such a disclaimer?	
11. As far as you are aware, did you advise Promoters on the viability of any Scheme that has been the subject of any HMRC challenge filed in, or active before, either of the Tax Tribunals or the ordinary courts since January 2011?	

Notes:

1. The following work is defined as “*Revenue: Non-Crown: Contentious*”:
 - All work related to advice on, preparation and progress of litigation against HMRC in relation to tax, including an appeal or application to either of the Tax Tribunals or any of the appellate courts, a reference to the European Court of Justice, and proceedings by way of judicial review. For the avoidance of doubt, this includes advice given to professional clients about the possibility of challenging HMRC’s treatment of a past transaction prior to the identification of the lay client in whose name any such challenge may be brought;
 - Giving advice to a taxpayer in relation to the tax implications of transactions or events or profits or gains for periods or years of assessment which are past, and in relation to the tax treatment of which HMRC have indicated a contrary view to that put forward by the taxpayer; including the settlement of correspondence on behalf of the taxpayer, and the entering into negotiations with HMRC.
2. All Revenue: Non-Crown work that does not fall within the definition at Note 1 is “*Revenue: Non-Crown: Non-Contentious*”.
3. “Promoter” includes any person or entity has not yet promoted the Scheme, but who hopes to do so.
4. A “Scheme” is defined as follows:
 “A transaction (or series of transactions) entered into for the sole or dominant purpose of avoiding liability for tax and designed for marketing to potential investors, whether directly or indirectly via advisers.”