

Excise visits

We are visiting you because you are, or we believe you are, involved in

- buying, selling, importing, exporting, dealing in or handling goods, or
- providing services

which are subject to excise duty.

Why we make visits

We carry out visits to inspect excise goods and any items linked to those goods or relevant services. We do this to make sure that:

- excise controls and laws are being operated correctly
- the right amount of excise duty is paid or reclaimed at the right time.

We do not have to tell you in advance that we are coming.

Do you have to allow us to carry out an inspection

You must allow us to carry out an inspection.

If you do not allow us to carry out an inspection, we may:

- withdraw any approval that we have given you
- prosecute you.

You have the right to seek advice but we will not delay carrying out our inspection while you do this.

What if you run your business from home

If your business premises are also your home, we will not enter the parts of the premises that are used solely as your home.

What happens at the visit

Our officers will show you their identification when they arrive. We will also explain why we are visiting and what we want to see.

We will inspect excise goods and any items linked to those goods or relevant services.

We will take reasonable action to inspect any part of the premises that are used in connection with excise goods or services. It does not matter if you do not own or occupy the premises.

You must open places, such as store rooms, so that we can check for any goods or items.

We will inspect documents or ask for information relating to the excise goods or services.

We may mark goods, documents or items to show that we have inspected them.

Information and documents we can ask for

We can inspect any documents relating to the business. This includes information held on computers or data storage devices.

You must give us any documents or information that we ask for that relate to the excise goods or services.

If you do not provide the information or documents that we require, we may charge you a penalty.

If you need help

If you have any questions about this visit or difficulty in obtaining any information mentioned in this factsheet, please ask the officer that visits you.

Customers with particular needs

If you need extra help to deal with this visit, please let the officer that visits you know.

What if you are unhappy with our service

If you are unhappy with our service, please contact the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain. Our factsheet *C/FS Complaints*, also tells you how to make a complaint. You can get a copy of this from our website. Go to www.hmrc.gov.uk/factsheets/complaints-factsheet.pdf You can also go to our website and under *Quick links* select *Complaints & appeals*. If you prefer, you can write to:

Complaints Central Clearing
Team Manager
Ground Floor
1 Munroe Court
White Rose Office Park
Leeds
LS11 0EA

You will need to tell us the reference number and the address of the office you have been dealing with. Say exactly what you think has gone wrong and what you think we should do to put it right.

This factsheet relates to checks into:

- Air Passenger Duty
- Alcoholic Liquor Duties
- Amusement Machine Licence Duty
- Bingo Duty
- Gaming Duty
- General Betting Duty
- Hydrocarbon Oil Duties
- Pool Betting Duty
- Tobacco Products Duty

We have the right to remove any records. If we take any records away we will give you a receipt, keep the records secure and return them to you as soon as we can. If you need them back, we will make copies and give these to you.

Asking other people for information

Sometimes we may need to get information from other people that is relevant to excise goods or services. If we do this, we will not reveal any more about you than is necessary to get the information we need.

Your rights and obligations

We will protect information we obtain, receive or hold about you.

Your Charter explains what you can expect from us and what we expect from you. For further information go to www.hmrc.gov.uk/charter

The Human Rights Act gives you the right to respect for your private and family life, your home and your correspondence. We have the right to carry out an inspection in a reasonable and proportionate way even when it conflicts with your rights. If you think our inspection is not reasonable and proportionate, tell us why.

This factsheet is one of a series:

The factsheets marked with an asterisk (*) do not apply to Excise Duties.

CC/FS1 *General information*

*CC/FS2 *Requests for information and documents*

*CC/FS3 *Visits - Pre-arranged*

*CC/FS4 *Visits - Unannounced*

*CC/FS5 *Visits - Unannounced - Tribunal approved*

CC/FS6 *What happens when we find something wrong*

CC/FS7 *Penalties for errors in returns or documents*

*CC/FS8(T) *Help and advice* (this relates to a specific type of check. We will tell you if it applies to you)

CC/FS9 *Human Rights Act*

CC/FS10 *Suspending penalties for careless errors in returns or documents*

CC/FS11 *Penalties for failure to notify*

CC/FS12 *Penalties for VAT and Excise wrongdoing*

CC/FS13 *Publishing details of deliberate defaulters*

CC/FS14 *Managing Deliberate Defaulters*

*CC/FS15 *Self Assessment and old penalty rules*

CC/FS16 *Excise visits*

You can find these factsheets on our website at

www.hmrc.gov.uk/compliance/factsheets.htm

If you prefer, you can ask the visiting officer to send any of them to you.

You can get factsheet HMRC1

HM Revenue & Customs decisions - what to do if you disagree from our website at

www.hmrc.gov.uk/factsheets/hmrc1.pdf

or by phoning our orderline on **0845 900 0404**.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any rights of appeal. Any subsequent amendments to these notes can be found at www.hmrc.gov.uk

Customer Information Team

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