

# Compliance checks – Requests for information and documents

Every year we carry out checks to make sure that our customers are paying the right amount of tax at the right time and receiving the right allowances and tax reliefs. These are called compliance checks. This factsheet is about what happens when we ask you for information or documents during a check.

This factsheet tells you:

- what information and documents we can ask for
- what happens if we send you an 'information notice'
- what to do if you disagree
- asking other people for information about you
- your principal rights
- your adviser.

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## What information and documents we can ask for

We will start our check by asking you for certain information and documents that relate to the area we are checking. We will also contact your adviser, if you have one.

We may need to ask for more information and documents as the check continues. If we ask you to give us information or documents and you choose not to, we will tell you what your rights are and what will happen next. If you cannot give us the information or documents, please tell the officer dealing with the check as soon as possible.

If you think that something we have asked for is unreasonable or not relevant to the check, please tell the officer dealing with the check. They will consider your reasons carefully and if they still think they need it, they will tell you why.

Any information you give us must be correct as far as you know. If you alter documents or give us information that you know is wrong, you may have to pay a penalty or you may be prosecuted.

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## What happens if we send you an 'information notice'

Sometimes we may ask you for information or documents by sending you an information notice. An information notice legally requires you to give us what we've asked for.

If you do not give us everything that the information notice asks for, you may have to pay one or more of these penalties:

- a £300 penalty for not giving us everything we have asked for
- up to £60 a day for every day that we do not receive everything we have asked for
- a penalty based on the amount of tax we think is due to us. This kind of penalty must be authorised by the independent tribunal that deals with tax.

Please tell us if you have a reasonable excuse for not giving us information or documents, for example:

- you have been seriously ill
- someone close to you has died
- you have lost the documents in a fire or flood.

### If you need help

If you have any questions about this check or difficulty in obtaining any information mentioned in this factsheet, please contact the officer that wrote to you.

### Don't stop making returns and payments

During the compliance check, please carry on making returns and payments when they are due.

### Benefits, fees, grants and tax credits

If you are receiving any benefits, fees or grants that are based on your income, and your income changes as a result of this check, you will need to tell the organisation that is paying you.

If you are receiving tax credits and your income changes as a result of this check, you must tell the Tax Credit Office. You can contact the helpline on **0845 300 3900**. For customers who are deaf, hearing or speech impaired please phone **0845 300 3909** (textphone).

Or you can write, marking your envelope 'Change of circumstances' to:  
Tax Credit Office  
Preston  
PR1 0SB

### Customers with particular needs

If you need extra help to deal with this check, please let the officer that wrote to you know. For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay. If you use Text Relay by textphone dial **18001** + number, by phone dial **18002** + number
- you would like us to visit you at home because it is difficult for you to get to one of our offices.

If we agree that you have a reasonable excuse, we will not charge you a penalty but we will still ask you for the information, documents (or replacement documents) to be provided within an agreed timescale.

If we send you an information notice but you think that the request is unreasonable or not relevant to the check, you can appeal to the independent tribunal that deals with tax appeals. We will tell you how to do this.

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## What to do if you disagree

When we make a decision that you can appeal against, we will write to you to explain the decision and tell you what you need to do if you disagree. You will usually have three options. Within 30 days you can:

- send new information or arguments to the officer you have been dealing with
- have your case reviewed by a different HMRC officer
- arrange for your case to be heard by an independent tribunal.

You can find more about this in factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*. Details of how you can get a copy are in the right hand panel of this factsheet.

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## Asking other people for information about you

Sometimes we may need to get information from other people to help with the check. In most cases, we will ask for your permission before we do this. If you do not want to give us permission, please tell us why.

If we still need to get the information, we will ask for approval from the independent tribunal that deals with tax. If this happens, you can ask the tribunal not to give approval.

In exceptional circumstances, we may need to get the information without telling you. To do this, we have to get approval from the independent tribunal.

If we ask other people for information, we will not reveal any more about you than is necessary to get the information we need.

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## Your principal rights

You have the right to be represented. You can appoint anyone to act on your behalf. This includes professional advisers, friends, relatives and so on.

- You have the right to consult your adviser. We will allow a reasonable amount of time for you to do so.
- We will protect information we obtain, receive or hold about you.
- We can only ask you for what is reasonable for us to carry out our check. What is reasonable will depend on the circumstances of the check.
- You have the right to complain if you believe that we have not treated you fairly.

If you have an adviser, you must still take reasonable care to make sure that any returns, documents or details they send us on your behalf are correct.

## 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 complain.

- You can get a copy of this from our website. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *C/FS* within the Search facility. 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 that last wrote to you. Please also tell us exactly what you think has gone wrong and what you think we should do to put it right.

## This factsheet relates to checks into:

- Aggregates Levy
- Capital Gains Tax
- Climate Change Levy
- Construction Industry Scheme
- Corporation Tax
- Income Tax
- Inheritance Tax
- Insurance Premium Tax
- Landfill Tax
- National Insurance Classes 1, 1A and 4
- Pay As You Earn (PAYE)
- Petroleum Revenue Tax
- Stamp Duty Land Tax
- Stamp Duty Reserve Tax
- VAT

## 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*

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## Your adviser

If you want to appoint an adviser to act on your behalf, you will need to send us a form 64-8. You can get one of these from our website. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for 64-8 within our Search facility. If you prefer, you can get one by phoning the officer that wrote to you, or by phoning our orderline on **0845 900 0404**.

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## Your Charter

To find out what you can expect from us and what we can expect from you, go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter) and have a look at *Your Charter*.

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*

You can find these factsheets on our website. Go to [www.hmrc.gov.uk/compliance/factsheets.htm](http://www.hmrc.gov.uk/compliance/factsheets.htm)

If you prefer, you can ask the officer dealing with the check 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. Go to [www.hmrc.gov.uk/factsheets/hmrc1.pdf](http://www.hmrc.gov.uk/factsheets/hmrc1.pdf)

If you prefer, you can get one from our orderline by phoning **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](http://www.hmrc.gov.uk)

Customer Information Team  
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