

# Compliance checks – Visits – Pre-arranged

Every year we carry out checks to make sure that our customers are paying the right amount of tax and receiving the right allowances and tax reliefs. These are called compliance checks.

As part of a check, we may ask to visit your business premises if you have any. This is so that we can look at your records or business assets and find out more about how your business operates. We will only visit if we think it is necessary. A visit can help us complete the check more quickly and effectively.

This factsheet is about pre-arranged visits and tells you about:

- arranging a visit
- what happens at the visit
- what if you run your business from home
- your principal rights and obligations
- the Human Rights Act
- your adviser.

## Arranging a visit

We will contact you by phone or letter to arrange a time for the visit. We will usually give you at least seven days notice. If you need to change the appointment, please let us know as soon as possible.

You do not have to be present at the visit, but someone must be able to give us access to any assets or records that we need to see. It will be helpful if you are available at the visit, particularly at the beginning and at the end.

If you have an adviser, we may also contact them to tell them about our visit. And you can ask them to be at the visit.

If you prefer, we may be able to look at your records in your adviser's office or in our office. Please let us know if this is the case. We will try to let you know in advance what records or assets we need to see. You can find information about appointing an adviser on page 2 of this factsheet.

If you do not want us to visit, please tell us why. We will explain why we want to visit you and why we think a visit is the best way to carry out our check. There may be other options for us to get the information we need.

If we still think a visit is necessary and you do not agree, we may ask an independent tribunal to approve an inspection. If they approve the inspection, we may contact you to let you know when the inspection will take place. If this is the case, we will give you at least seven days notice. Alternatively, we may turn up unannounced. You can find more information about unannounced visits in factsheets *CC/FS4 Visits - Unannounced* and *CC/FS5 Visits - Unannounced - Tribunal approved*. Details of how you can get a copy of these are in the right hand panel of this factsheet.

If you refuse to let us carry out the inspection once the tribunal has given its approval, we will charge you a £300 penalty. If you continue to refuse you might have to pay further penalties of up to £60 a day until you allow us to carry out the inspection.

If you have a reasonable excuse for not allowing us to carry out an inspection approved by the tribunal, for example, if you have been seriously ill or someone close to you has died, please tell us. If we agree that your excuse is reasonable, we will not charge you a penalty. But we will still want to carry out the inspection at another time.

## 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.

## 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.

## 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](http://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 that last wrote to you. 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:

- Aggregates Levy
- Capital Gains Tax
- Construction Industry Scheme
- Corporation Tax
- Income Tax
- Inheritance Tax

---

## What happens at the visit

We will tell you the names of the officers who will visit. When they arrive they will show you their identification. A visit to a small business may take a few hours, but if your business is large or complex, it may take several days. We will try to look at everything we need to see in one visit, but this may not be possible.

We do not usually need to talk to employees about the check during our visit. However, we may ask to speak to the people who keep your records up to date, such as your payroll and finance staff. If you do not want your employees to know about our visit, please tell us who we are allowed to speak to.

We may need to take some records away to check in our own office. We will explain why we want to do this. If we do take any records, we will give you a receipt, keep the records securely and return them to you as soon as we can. If you need them back quickly, we will make copies in our office and give these to you. If you have any business assets that are kept somewhere other than the premises we are visiting, we may need to arrange further visits to see them.

---

## What if you run your business from home

Please tell us in advance if your business premises are also your home, or if you keep any stock or other assets at home. The visiting officer will only be able to enter those parts of your home which are used for business purposes unless you invite them in.

If you do not use your home at all for your business, we will only come to your home if you tell us you want us to. This might be because you want to talk to us in person and you prefer to do this at your home. If we come to visit your business premises without knowing it is your home, we will only come in if you give your permission. If you do, we will ask for your signature to confirm this.

---

## Your principal rights and obligations

- You have the right to be represented during our check. You can appoint anyone to act on your behalf. This includes professional advisers, friends, 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.
- You have an obligation to take care to get things right.
- 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.

Your *Charter* explains what you can expect from us and what we expect from you.

For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

---

## The Human Rights Act

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. Please also read factsheet CC/FS9 *Human Rights Act*, which tells you about your rights under the European Convention on Human Rights when we are considering penalties. Details of how you can get a copy are in the right hand panel of this factsheet.

---

## Your adviser

If you want to appoint an adviser to act on your behalf, you will need to send us a form 64-8 *Authorising your agent*. 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**.

- 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
- Student Loans
- 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*

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*

You can find these factsheets on our website at

[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

March 2011 © Crown Copyright 2011