

Compliance checks – Visits – Unannounced – Tribunal approved

We are visiting you as part of our check to make sure you have paid the right amount of tax. We have decided that carrying out an unannounced tribunal approved inspection visit is the best way to carry out our check.

As well as giving you this factsheet, our officer will give you:

- a Notice of Inspection, which is a legal authorisation that allows us to carry out an inspection
- a copy of factsheet *CC/FS1 General information*, which gives you more information about why we carry out checks.

Please take the time to read these as they give you important information about this visit and your rights.

This factsheet tells you:

- why we make tribunal approved unannounced visits
- do you have to allow this inspection to take place
- how independent tribunals approve Notices of Inspection
- your principal rights
- the Human Rights Act
- what happens at the visit
- what if you run your business from home.

Why we make tribunal approved unannounced visits

We make tribunal approved unannounced visits when:

- you have chosen not to allow us to carry out an inspection at a previous unannounced visit, or
- we have identified concerns that can only be dealt with by an unannounced visit that has been approved by an independent tribunal.

Do you have to allow this inspection to take place

If you choose not to allow us to carry out the inspection, we will charge you a £300 penalty and further penalties of up to £60 a day until you allow the inspection to take place.

However, if you have a reasonable excuse for not allowing us to carry out the inspection, 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 office 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 factsheet from our website. Go to 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. Say exactly what you think has gone wrong and what you think we should do to put it right.

How independent tribunals approve Notices of Inspection

The Notice of Inspection that we have given you has been approved by an independent tribunal. This is a legal authorisation that allows us to carry out the inspection. The Notice explains the rules about the inspection.

The tribunal will only approve the inspection if:

- it is satisfied that the inspection is necessary
- a senior HMRC officer has already agreed that it is necessary.

Any officer that carries out an unannounced tribunal approved inspection will have had the necessary approval and training to make such visits.

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 individual 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 or documents you send us are correct.

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.

What happens at the visit

Our officers will show you their identification when they arrive and they will explain why they are visiting.

They will give you a Notice of Inspection that sets out:

- the names of the officers carrying out the inspection and a contact number for you to check their identities
- what the officers are authorised to inspect during the visit
- our legal rights to carry out the visit.

We may ask to take some records away to check in our own office. We will explain why we want to do this at the visit. We have the right to remove any records that you produce during our inspection or that our Notice of Inspection says we are authorised to inspect.

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.

This factsheet relates to checks into:

- Aggregates Levy
- Capital Gains Tax
- 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
- Student Loans
- Value Added 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*

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

If you prefer, you can ask the officer dealing with the check to send any of them to you.

What if you run your business from home

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

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 and have a look at *Your Charter*.

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 If you prefer, you can get one from our orderline by phoning **0845 900 0404**.

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 and look for *64-8* within the 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**.

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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