

Compliance checks – Human Rights Act

When we are considering penalties, the European Convention on Human Rights gives you certain rights. This factsheet explains your rights.

What this means for you

We welcome your co-operation with our compliance check and in establishing your correct liabilities. The extent to which you co-operate with us and provide us with information is entirely a matter for you. In making this decision, you may want to get help from a professional adviser, particularly if you are not already represented. A professional adviser can be, for example, an accountant or a tax adviser.

Our check shows that you may need to pay a penalty. The penalty is a percentage of the tax unpaid, understated, over-claimed or under-assessed. The penalty percentage depends upon your behaviour and the extent to which you help us arrive at the correct liability.

You are entitled to have the matter of penalties dealt with without unreasonable delay.

We will normally tell you what penalties are due when we have established the tax unpaid, understated, over-claimed or under-assessed. However, if we cannot agree this figure of tax we may send you an amendment or assessment of the tax we think is due. We may also assess the penalties that are due based on that amount of tax.

If you disagree with either of these assessments you can ask for a review of your case.

This will be carried out by someone who has not been involved in the compliance check. If you choose not to ask for a review, or if you disagree with the conclusion of the review, you can notify your appeal to the tribunal. Arrangements will then be made for the tribunal to hear your appeal against the tax and penalties together. Our factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*, explains what to do if you want a review, or to appeal to a tribunal. Details of how you can get a copy are in the right-hand panel of this factsheet.

You can find more information about the Tribunals Service if you go to www.tribunals.gov.uk

Publicly funded legal assistance or legal aid may be available to help you bring certain appeals before the tribunal. If you intend to appeal against a penalty assessment, you may want to check whether your case qualifies and what type of help may be available. We are not involved in decisions about whether your case will qualify or not.

The way you can check what help is available and the qualifying conditions depend on where you live in the United Kingdom (UK). You can find further details in the right-hand panel of this factsheet.

You can also get more details from a Citizens' Advice Bureau and apply through a solicitor anywhere in the UK.

If you need help or more information

If you have any questions, please contact the officer who either gave or sent you this factsheet. You can also go to our website www.hmrc.gov.uk and look for the information you need within the Search facility.

Your adviser and costs

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**.

A tax adviser may charge you for their advice.

Funded legal assistance

You can find out more details in:

- England and Wales by visiting the Community Legal Advice website at www.communitylegaladvice.org.uk or by phoning **0845 345 4345**
- Scotland by visiting the Scottish Legal Aid Board website at www.slab.org.uk or by phoning **0845 122 8686**
- Northern Ireland by contacting a solicitor who is a member of the Law Society of Northern Ireland. Their website is www.lawsoc-ni.org

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.

This factsheet is one in a series

You can get all the factsheets in this series and HMRC1 *HM Revenue & Customs decisions - what to do if you disagree* from the officer who wrote to you or you can find them at www.hmrc.gov.uk/compliance/factsheets.htm