

Compliance checks – Human Rights Act

You have been given this factsheet because we have found something wrong during a compliance check. We will need to consider if you have to pay a penalty or penalties. If 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 wish 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 ask for your appeal to be heard by a tribunal. Arrangements will then be made for the tribunal to hear your appeals against the tax and penalties together.

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 wish to check whether your case qualifies and the type of help that may be available.

The way you can check what help is available and the qualifying conditions depend on where you live in the United Kingdom. You can find further details in the right hand column.

You can also get more details about publicly funded legal assistance from a Citizens Advice Bureau and apply through a solicitor anywhere in the UK.

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

Advisers and costs

You can get advice from a professional adviser, such as an accountant. An adviser may charge you for their involvement with our compliance check.

During our compliance check we can deal directly with your adviser but you will still need to be involved.

Tax Tribunal

Appeals against tax issues are considered by an independent Tax Tribunal.

For more information:

- visit www.tribunals.gov.uk
- contact us.

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.slabb.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

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all our Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - RNID Typetalk
 - induction loops.

We can also arrange additional support, such as:

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

Further information

For more on this subject:

- phone us at the number given on the covering letter
- visit www.hmrc.gov.uk/compliance