

# Compliance checks – General information

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. This factsheet has some general information about them.

## What happens during a check

We will tell you when we start a check. If you have an adviser, you can ask us to deal directly with them during the check.

During the check we will ask you to give us information or documents. We may ask whether we can visit your business premises, if you have any. We only ever ask to visit you at home if you run your business from there.

Some of our checks may be carried out over the phone. If we phone you, you can ask us to write to you instead.

If you have any questions at any stage of the check, please contact the officer dealing with your case.

## What you need to do

If we ask you to do something such as give us information or documents or agree to a visit, and you choose not to do it, we will tell you what your rights are and what will happen next.

It will help the check to end sooner, and take up less of your time, if you give us what we ask for. If you cannot do this, 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.

## What if you think we should postpone or stop the check

You may ask us to postpone the check if you have a good reason, for example, if you are seriously ill or someone close to you has died.

If you think we should stop the check, please tell us why and we may agree to stop. If we do not agree, you may in some cases be able to apply to the independent tribunal that deals with tax matters. It can decide whether the check should stop.

## What happens at the end of the check

We will let you know when the check has finished. We will do this by phone, by letter, or in person.

### If you need help

If you have any questions, please contact the office that wrote to you. You can find a list of our helplines on the HMRC website and click on 'Contact us' or use the numbers listed in your local telephone directory under HM Revenue & Customs.

### Don't stop making returns and payments

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

### Benefits and credits

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

### Access for everybody

Please let us know if you might need extra help to deal with this check, for example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you
- you would like us to visit you at home because it is difficult for you to get to an Enquiry Centre.

For details, please visit [www.hmrc.gov.uk/enq](http://www.hmrc.gov.uk/enq) or contact the officer dealing with your check to get further help.

### 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 give you information about how to make a complaint.

### This factsheet covers:

- Capital Gains Tax
- Construction Industry Scheme
- Corporation Tax
- Income Tax
- National Insurance contributions
- National Minimum Wage
- PAYE
- Statutory Adoption Pay
- Statutory Maternity and Paternity Pay
- Statutory Sick Pay

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## What happens if we find something wrong

If we think something is wrong, we will tell you what it is, and work with you to put it right.

If there is an error that means that we are due to pay you some money, we will repay you or credit your account. In some cases we will also pay you interest.

If there is an error that means that you are due to pay us some money, we will tell you how much this is, and explain how we worked it out and how to pay. You may have to pay interest, and in some cases you may have to pay a penalty. If we charge you a penalty, we will tell you why. You can find more information about penalties in factsheet CC/FS6 *What happens when we find something wrong*.

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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 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*. You can get this factsheet by:

- downloading it from our website at [www.hmrc.gov.uk/factsheets/hmrc1.pdf](http://www.hmrc.gov.uk/factsheets/hmrc1.pdf) or
- phoning the Revenue and Customs orderline on **0845 900 0404**.

- Student Loans
- VAT

### This factsheet is one of a series:

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/FS8(T) *Help and advice*

These can be found at

[www.hmrc.gov.uk/about/new-compliance-checks.htm](http://www.hmrc.gov.uk/about/new-compliance-checks.htm)

HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*

You can get this factsheet at

[www.hmrc.gov.uk/factsheets/hmrc1.pdf](http://www.hmrc.gov.uk/factsheets/hmrc1.pdf)

or by phoning the Revenue and

Customs 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 right of appeal.

Customer Information team

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