

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 visit your business premises. 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.

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, although it is helpful if you are available, particularly at the beginning and at the end. We will also contact your adviser, if you have one, 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.

We will try to let you know in advance what records or assets we need to see.

You do not have to let us visit. If you do not want us to, please tell us why. There may be other options to get the information we need.

Sometimes we make visits without telling you in advance. This might be because of the nature of your business, or because we have not been able to contact you.

For information about this, please read factsheets *CC/FS4 Visits - Unannounced* and *CC/FS5 Visits - Unannounced Tribunal approved*. These can be found at www.hmrc.gov.uk/about/new-compliance-checks.htm

Visits approved by the independent tribunal

If we think a visit is necessary and you do not agree, we can ask the independent tribunal that deals with tax matters to approve it. If the tribunal approves the visit, but you still refuse, you may have to pay a penalty.

Please tell us if you have a reason to postpone the visit. If we agree that it is reasonable, we will not charge you a penalty. However, we will still want to make arrangements to carry out a visit.

During a visit that has been approved by the tribunal, you do not have to answer our questions, apart from telling us where your business records and assets are.

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 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

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 and give you a 'notice of inspection'. A visit to a small business may only 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.

If you have employees, we do not usually talk to them 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 ask 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 by the end of the check. If you need them back quickly, we will make copies in our office and return the originals to you.

If you have business assets that are not on the premises we are visiting, we may need to arrange further visits if we need 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. If we know that we are visiting your home, the visit must be agreed by a senior HMRC officer. They will also tell the visiting officer which parts of your home they are allowed to go into.

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.

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 it is difficult for you to come to our office.

- 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

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

You can get this factsheet at

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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