

# Compliance checks – Visits – Unannounced

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 wish to visit you at 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.

This factsheet is about unannounced visits.

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## Your rights

You do not have to agree to this visit.

You have the right to contact your adviser.

You have the right to confidentiality in all our dealings with you and anyone else involved in the check.

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## Why we make unannounced visits

We sometimes make visits without telling you in advance because:

- we have made previous appointments to visit but you have not been at your business premises as arranged
- we have not been able to contact you to arrange an appointment
- we have identified concerns that can only be dealt with by an unannounced visit.

We can only make an unannounced visit if a senior HMRC officer agrees. The senior officer will consider whether we can avoid an unannounced visit by getting the information we need in another way. If they decide that the visit is necessary, they will decide:

- how many officers should attend
- when the visit will take place
- whether officers are allowed to visit business premises that are in a private home
- what the officers will do during the visit.

All the officers at the visit will have had the relevant training.

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## What happens if you refuse the visit

If you refuse the visit, we will ask you to tell us why. If the day, time or place is inconvenient we will try to arrange another visit. Alternatively, we may:

- try to get the information we need by contacting someone else
- estimate the figures we need and make an assessment of what you should pay
- decide to make another unannounced visit, **or**
- ask the independent tribunal that deals with tax to approve a visit.

### 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 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 taking part in the visit and a contact number for you to check their identities
- what the officers can do 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. 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.

- 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 *HMRC 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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