

# Compliance checks – Visits – Unannounced – Tribunal approved

This factsheet is about unannounced visits that are approved by the independent tribunal that deals with tax matters.

## Your rights

If our officers want to carry out a tribunal-approved unannounced visit at your business premises, you do not have to let them. If you do not, you may have to pay a penalty.

You have the right to contact your adviser but we will not delay a visit unreasonably for this purpose.

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

## 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' which you should read. It sets out that the visit to the premises has been authorised by an independent tribunal for tax matters and that the tribunal has approved the reason for the visit.

The Notice says:

- what information, documents or assets HMRC officers can inspect
- 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. 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 the owner of the business is not present but there is someone else in charge of the premises, we will give the Notice of Inspection to them. If no suitable person is available, the notice will be left in a prominent position so it can be easily found, though not where it is obvious to the public.

## What happens if you refuse the visit?

You will be liable to a standard penalty of £300 if you:

- refuse our officers entry without reasonable excuse to your business premises when the visit has been approved by the independent tribunal
- Once the visit has commenced you can withdraw your permission to the visit and HMRC officers must leave immediately. However if you do not have a reasonable excuse for withdrawing permission, you may be liable to a penalty
- in any way deliberately obstruct the officers from carrying out the visit.

If you continue to deliberately obstruct the visit, you may have to pay further penalties of up to £60 a day.

### 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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## How unannounced visits are approved

The tribunal will only approve the visit if:

- it is satisfied that the visit is necessary
- a senior HMRC officer has already agreed that it is necessary.

The senior officer will consider whether we can avoid an unannounced visit by getting the information we need 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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## Why we make unannounced visits

We might make an unannounced visit 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.

- 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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