Unannounced visits for inspections

We’re visiting you to carry out an inspection as part of our check of your tax affairs. We’ve decided that an unannounced visit is the best way to carry out our inspection.

Please take the time to read this factsheet as it gives you important information about this visit and your rights.

About unannounced visits or inspections

As well as giving you this factsheet, our officer will:

- show you their identification
- give you a notice of inspection
- give you a copy of the relevant ‘General information’ factsheet, which tells you about our compliance checks

The notice of inspection is a legal authorisation that allows us to carry out the inspection. It’s been authorised by a senior HMRC officer. Before they authorised the inspection, they’ll have considered whether we could have got the information we need in another way.

You have the right to seek advice about the inspection, but we won’t delay carrying out our inspection while you do this.

Do you have to allow this inspection to take place

If you don’t let us carry out the inspection, we can ask an independent tribunal to approve the inspection.

If they approve it and you still refuse to let us carry it out, we’ll charge you a £300 penalty. You might also have to pay further penalties of up to £60 a day until you let us carry out the inspection.

If this visit is at an inconvenient time, in some circumstances we may agree to visit you at another time.

If you have a reasonable excuse for not allowing the inspection to take place

If you have a reasonable excuse for not allowing us to carry out an inspection, we won’t charge you a penalty. Please tell us straightaway if you think you have a reasonable excuse.

A reasonable excuse is something that stopped you from meeting a tax obligation on time which you took reasonable care to meet. It might be due to circumstances outside your control or a combination of events. Once the reasonable excuse has ended, you must put things right without any unnecessary delay.

Whether you have a reasonable excuse depends upon the particular circumstances in which the failure occurred and your particular circumstances and abilities. This may mean that what is a reasonable excuse for one person may not be a reasonable excuse for someone else.

If you run your business from home

We’ll normally only visit you at home if you run your business from there. If your business premises are also your home, or if you keep any stock or other assets at home, the visiting officers will only be able to enter those parts of your home which are used for business purposes. This is unless you invite them in or they’re carrying out a valuation.

If we’re checking your Income Tax or Corporation Tax liability we may need to value your private premises if it’s relevant to our check. We may also need to value property in your private premises. This is if we’re checking your liability to Stamp Duty Land Tax, Stamp Duty Reserve Tax or Inheritance Tax, or to check any liabilities that relate to Capital Gains Tax.
About the notice of inspection

The notice of inspection tells you:
- the names of the inspecting officers
- when the inspection will take place
- what the officers are authorised to inspect during the visit

The Human Rights Act and your privacy

Article 8 of the Human Rights Act gives you the right to respect for your private and family life, your home and your correspondence. We have the right to carry out an inspection in a reasonable and proportionate way even when it conflicts with your rights. If you think our inspection isn’t reasonable and proportionate, please tell us why.

General information about visits

A visit to a small business may take a few hours, but if your business is large or complex, or if the matters we’re looking at are complex, it may take several days.

We don’t usually need to talk to people who work for you about our check. However, we may ask to speak to the people who keep your records up to date, such as payroll and finance records. We may also need to speak to some of the people who work for you if we’re looking at their employment status. If you don’t want them to know about our visit, please tell us.

We may ask to take some records away to check in our own office. We’ll explain why we want to do this at the visit.

We have the right to remove any records that you produce during our inspection or that our notice of inspection says we’re authorised to inspect. If we do take any records away we’ll give you a receipt, keep the records securely and return them to you as soon as we can. If you need them back sooner, we’ll make copies in our office and give these to you.

Concealing, destroying or otherwise disposing of documents

We may charge you a penalty if you or another person acting on your behalf conceals, destroys, or disposes of any document that we:
- have asked for in an information notice
- told you that we intend to ask for in an information notice

It’s a criminal offence to conceal, destroy or otherwise dispose of any of document that we:
- have asked for in an information notice that has been approved by the tribunal
- told you that we intend to ask for in an information notice that has been approved by the tribunal

We may carry out a criminal investigation with a view to prosecution if you or someone acting on your behalf commits this offence.

What happens if you give us information that you know to be untrue

We may carry out a criminal investigation with a view to prosecution if you:
- give us information that you know to be untrue, whether verbally or in a document
- dishonestly misrepresent your liability to tax or claim payments to which you’re not entitled