

HMRC Unannounced Visits- Helpsheet

What to do if they visit – Initial checks

- ***Keep calm and stay in control.***
- Identify best location for initial discussions –somewhere discreet and away from customers;
- Confirm if inspection notice authorised by tribunal or HMRC Authorising Officer
- Check inspection notice is signed and shows correct date and time
- Check identities of persons in attendance
- Confirm identity with HMRC
- Contact Accountant
- In meantime:
 - i. Do not answer any questions
 - ii. Do not allow access to roam premises
- You have the right to refuse and send them away with no penalties if issued by Authorising Officer

- HMRC officers must:
 - a. Show ID
 - b. Provide a copy of the inspection notice
 - c. Provide factsheet CC/FS4
 - d. Explain reason for visits and how they intend carrying out the inspection
 - e. Advise them that they can call their agent

- HMRC officers must not:
 - a. Make the person subject to the information notice comply;
 - b. Force entry or use clandestine means to gain entry;
 - c. Conduct a search;
 - d. Interview the person subject to the information notice or their staff;
 - e. Require a customer to cash up;
 - f. Inspect cash unless the cash is 'trading stock'; and
 - g. Enter parts of a home not used for business purposes.

- HMRC's visit must be reasonable and proportionate

- *HMRC must explain why:*
 - a. *It suspects high risk or tax fraud –what are the risks;*
 - b. *It could not conduct its enquiries with an announced visit;*
 - c. *The visit is reasonably required;*
 - d. *It has chosen the time specified particularly if the start time is not between 9am –5pm and considers this to be a reasonable time; and*
 - e. *If authorised by an authorising officer, HMRC chose not to make an application to the First-tier Tribunal*