



## Visits – by agreement or with advance notice

As part of a compliance check, we may ask to visit your business premises if you have any. This is so that we can look at your records or business assets and find out more about how your business operates. We only visit if we think it's necessary. A visit can help us complete the check more quickly and effectively.

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### How we arrange a visit

We normally carry out visits with your agreement. We'll contact you by phone or letter to arrange a date and time for the visit. We'll usually give you at least 7 days notice. If you need to change the appointment, please tell us as soon as possible.

If we've not been able to get your agreement to a visit, we may still need to visit your business premises to carry out an inspection. If we do, we'll normally give you advance notice. We'll also give you a notice of inspection. This is a legal document that allows us to inspect your business premises, assets and statutory records. Statutory records are the records that tax laws say a person must keep.

In some circumstances we may carry out an inspection without giving advance notice or seeking agreement. You can find more information about this in factsheet CC/FS4, 'Unannounced visits for inspections' and CC/FS5, 'Unannounced visits for inspections approved by the tribunal'. You can get a copy of these factsheets online. Go to [www.gov.uk](http://www.gov.uk) and search for 'Compliance checks factsheets'.

If you don't think we should visit, please tell us why. We'll explain why we want to visit you and why we think a visit is the best way to carry out our check. There may be other ways for us to get the information we need.

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### About the visit

You don't have to be present at the visit, but it'll be helpful if you are. This will allow us to ask you any questions we may have about your business and how it operates, and discuss the outcome of the visit with you. This will also help us complete the check as quickly as possible and reduce any inconvenience that it may cause you.

If you can't be there, someone else must be there to give us access to any assets or records that we need to see. We'll normally tell you in advance what records or assets we need to see. If we've given you a notice of inspection, this will give you details of what we need to inspect and when.

If you have an adviser we may contact them to tell them about our check. You can ask your adviser to be there when we visit. If you prefer, we may be able to look at your records in your adviser's office or in our office. Please tell us if this is the case.

A visit can take anything from a few hours to a few days. This will depend on the size of the business and the complexity of the matters we're looking at. When we arrange the visit, we'll let you know how long we expect it to take.

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 need to take some of your records away to check in our own office. If we do, we'll explain why. We'll give you a receipt for your records, keep them secure 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.

If you have any business assets that are kept somewhere other than the premises we're visiting (for example, if you have more than one premises), we may need to arrange a further visit to see them.

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### If you run your business from home

We'll normally only ever ask to visit you at home if you run your business from there. We may, however, need to value your private premises to check your Income Tax or Corporation Tax liability. We may also

need to value property in your private premises. This is to check 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.

Please tell us in advance if your business premises are also your home, or if you keep any stock or other assets at home. The visiting officer will only be able to enter those parts of your home which are used for business purposes unless you invite them in or we're carrying out a valuation. If we visit you at your home without knowing in advance that it's your home, we'll only come in if you give your permission.

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## **If we've given you a notice of inspection and you fail to comply with it**

If we give you a notice of inspection and you don't allow us to carry out the inspection, we may ask an independent tribunal to approve an inspection. If they approve an inspection and you still don't allow us to 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 allow us to carry out the inspection.

If you have a reasonable excuse for not allowing us to carry out an inspection that's been approved by the tribunal, 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 think you have a reasonable excuse please tell us. If we accept that you have a reasonable excuse, we won't charge you a penalty.

Examples of reasonable excuse may include, when:

- you have been seriously ill
- someone close to you has died
- you have had a flood or a fire

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## **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've 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 is not reasonable and proportionate, tell us why.

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## **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.

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## **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