

Your rights and safeguards 3: Inspections

We outline the rights and safeguards the law gives you when HMRC have asked to visit your business premises so that they may inspect the premises and any business assets or business documents that are there

This aims to expand the information given in HMRC's own [compliance factsheets](#) – specifically CC/FS3, CC/FS4 and CC/FS5 which deal with visits. It also adds to information given about your rights in [Your Charter](#).

HMRC's request must be reasonable

HMRC can only carry out an inspection if it is reasonable for them to do so in order to check your tax position.

HMRC must normally give you at least seven days' notice

HMRC can only carry out their inspection at a time which you agree to, or at any reasonable time if they have given you seven days' notice. (See below if HMRC arrive unannounced.)

You do not have to let HMRC in

However, if the tribunal has authorised the inspection, HMRC can charge you a penalty for refusing them entry, and you can appeal against the penalty (see also our factsheet number 5 on penalties and the various HMRC factsheets in the compliance series concerning penalties).

You do not have to answer HMRC's questions

HMRC cannot normally enter residential premises.

If any part of your premises is used solely as a dwelling, HMRC may not enter or inspect it.

If HMRC arrive unannounced

- You can ask them to show you authorisation by a senior HMRC official.
- They must give you, or the person who appears to be

in charge of the premises, a notice stating the possible consequences of obstructing the inspection. If nobody is at the premises, they must leave the notice somewhere conspicuous.

If HMRC have obtained the approval of the tribunal to their inspection

- Their application to the tribunal must be made by, or with the agreement of, a senior HMRC official.
- The tribunal must be satisfied that, in the circumstances, the inspection is justified.

If HMRC wish to take away documents with them

HMRC can take away documents if it appears to them to be necessary to do so, but the law only allows them to do so at a reasonable time and keep them for a reasonable period.

You are entitled to ask for a receipt for the document and, if you reasonably require the document for any purpose in the meantime, ask for a copy of it. HMRC must provide these free of charge. If HMRC remove a document and it is lost or damaged, they must compensate you accordingly.

Human rights

The Human Rights Act 1998 gives you the fundamental right to respect for your private and family life, your home and your correspondence.

However, it allows a public authority such as HMRC to interfere with your exercise of this right if such interference is in accordance with the law and is necessary in a democratic society – for example for the economic well-being of the country, for the prevention of crime, or for the protection of the rights and freedoms of others.

This means that any request by HMRC must be reasonable and proportionate for the purpose of checking your tax position. If for example you can give them the information they need by some other means, and are prepared to do so, HMRC should normally accept that and not carry on with their inspection.

If you believe HMRC's actions infringe your human rights, you are entitled to bring court proceedings against them, or cite their alleged infringement in any appeal to the tribunal.



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