

# Your rights and safeguards 1: Taxpayer information notice

## We outline the rights and safeguards the law gives you when HMRC have given you a formal notice asking you for certain information and documents in order to check your tax position

This aims to expand the information given in HMRC's own [compliance factsheets](#) – specifically [CC/FS2: Compliance checks: information notices](#). It also adds to information given about your rights in [Your Charter](#).

### HMRC's request must be reasonable

HMRC can only require you to show them something that they reasonably need in order to check your tax position. If they ask you to produce it by a particular time, or at a particular place, that request too must be reasonable.

### To produce a copy

You may produce a copy of any document that HMRC ask you for, unless the notice specifies that you must produce the original, or HMRC make a written request for the original.

### What HMRC may not ask you for

The law does not permit HMRC to ask you for:

- Documents that you do not have in your possession and cannot easily get hold of
- Anything to do with a pending appeal about your tax
- Personal records (that is, relating to your physical or mental health, or your spiritual or personal welfare)
- Journalistic material (if you are a professional journalist)
- A document the whole of which is more than six years old, unless authorised by a senior HMRC official
- Information or documents relating to a person who has died if more than four years have elapsed since the death
- Anything that is confidential between you and your legal adviser

However, HMRC may ask for a document that contains personal information about you with the relevant passages blocked out.

HMRC do not normally have the right to ask for information or documents relating to a period for which you have made a tax return, but they may do so if there is an

open [formal enquiry](#) into the return or they have reason to suspect that you have underpaid tax or been given too much tax relief.

They may also ask for such a document if they reasonably need it for checking your VAT or PAYE.

### Your right of appeal

You normally have the [right to appeal](#) to the tribunal against a notice to produce information. Or you can appeal against anything the notice requires you to do. You can also ask for HMRC to carry out an [independent internal review](#) (see also HMRC's factsheet [MRC1: HM Revenue & Customs decisions – what to do if you disagree](#)).

If you appeal, you must do so in writing within 30 days of the date of the information notice. You must give your form or letter (the 'notice of appeal') to the HMRC officer who gave you the information notice. In some circumstances you are permitted to make a [late appeal](#) (again, see also HMRC 1 factsheet).

### When you do not have a right of appeal

You do not have a right of appeal if:

- You are being asked to produce your statutory records (unfortunately the law does not say what 'statutory records' are, but HMRC provide some further information on [GOV.UK](#).)
- The notice says that it has already been approved by the tribunal (see below)

But if the tribunal has approved the notice, you have the right to check that

- The application to the tribunal was authorised by a senior HMRC official
- You have been asked for the documents/information and given a reasonable opportunity to make representations
- The tribunal has been given a summary of your representations
- The tribunal is satisfied that giving the notice is justified