

Your rights and safeguards 2: Third party 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 someone else's tax position

This aims to expand the information given in HMRC's own [compliance factsheets](#) – specifically [CC/FS2: Compliance checks – information notices](#) and [CC/FS23: Compliance checks – third party 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 the tax position of the other person they have identified in the notice they have given you.

In some circumstances, the tribunal may have agreed to HMRC giving you a notice, and may permit HMRC not to name the taxpayer to whom it relates. If HMRC ask you to produce information and/or documents 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 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 tax
- Personal records (that is, relating to the taxpayer's physical or mental health, or 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 the taxpayer and his or her legal adviser

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

Your right of appeal

You normally have the [right to appeal](#) to the tribunal against an information notice if you think it would be unduly onerous to comply with it. Or you can appeal on the same grounds against anything the notice requires you to do.

You can also ask for an [independent internal review](#) (see also [HMRC's factsheet HMRC1: 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 you are given this notice.

You must give your form or letter (the 'notice of appeal') to the officer who gave you the 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 statutory records (unfortunately the law does not say what 'statutory records' are, but HMRC have provided some further information on the [GOV.UK website](#)).
- 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