

## HMRC Unannounced Visits In case of emergency

### HMRC have the powers to make unannounced visits to any business.

It is not uncommon for HMRC to visit a business unannounced. In some cases this could be late at night if your business is open. Should this happen we consider it necessary that you know what your rights are.

#### When HMRC Arrives Unannounced

- Call us prior to allowing entry. If this is outside our office hours, call us first thing in the morning.
- Check ID with HMRC (call them) and establish what the role of each person is in the inspection.
- Check if notice is signed by an Authorised Officer or a Tribunal. If signed by Tribunal you may be fined £300 for refusal to allow them in without a reasonable excuse (we have never seen this happen but it is possible).
- Check date and time of notice is correct.
- Ask why the visit could not have been pre-arranged?
- If after 5pm ask why they could not have come earlier?
- You do not have to let them in!

#### If the visit goes ahead – HMRC do not have the right to;

- Insist on entering the premises.
- Enter a domestic dwelling not used for business.
- Search the premises - they can only request to inspect business premises and documentation.
- Interview you or your staff.
- Insist a trader cashes up other than at a time they would normally do so in the course of trade.
- Inspect cash unless part of trading stock.

Clients who join our Tax Investigation Service will now be provided with access to a free helpline to provide you with expert advice on how to deal with this situation “there and then” should you receive an unannounced visit from HMRC outside our office hours.

When faced with this very real threat it is important you have the support and advice of an expert 24/7 and 365 days of the year. Our “out of hours” helpline will do this for you. It is not uncommon for HMRC to visit a business at 11:00pm. Should this happen to you it is great to know that you will have the peace of mind of instant access to an expert to advise you accordingly.

### Contact us

**Davis Grant**  
Treviot House, 186-192 High Road,  
Ilford, Essex, IG1 1LR

**Tel:** 020 8477 0000  
**Email:** [info@davisgrant.co.uk](mailto:info@davisgrant.co.uk)  
**Online:** [www.davisgrant.co.uk](http://www.davisgrant.co.uk)