We are visiting you to carry out an inspection as part of our check of your VAT affairs. We have decided that an unannounced visit is the best way to carry out our inspection.

Please take the time to read this factsheet as it gives you important information about this visit and your rights.

As well as giving you this factsheet, our officer will:

- show you their identification
- give you a notice of inspection
- give you a copy of the relevant ‘General information’ factsheet, which tells you about our compliance checks.

The notice of inspection is a legal authorisation that allows us to carry out the inspection. It has been authorised by a senior Isle of Man Customs & Excise officer. Before they authorised the inspection, they will have considered whether we could have got the information we need in another way.

You have the right to seek advice about the inspection, but we will not delay carrying out our inspection while you do this.

**Do you have to allow this inspection to take place**

If you choose not to allow us to carry out the inspection, we can ask an independent tribunal to approve the inspection. If they approve it and you still refuse to allow us to carry it out, we will 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 this visit is at an inconvenient time, in some circumstances we may agree to visit you at another time.

**What if you have a reasonable excuse for not allowing the inspection to take place**

If you have a reasonable excuse for not allowing us to carry out an inspection, we will not charge you a penalty. Please tell us straightaway if you think you have a reasonable excuse.

A reasonable excuse is normally an unexpected or unusual event that is either unforeseeable or beyond your control. What is or is not a reasonable excuse depends on an individual’s abilities and circumstances. Those abilities and circumstances 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 will not charge a penalty.

**If you need help**

If you have any questions, please contact us. You can also look for the information you need on our website, [http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/](http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/).

**Authorising a representative**

You can authorise someone to deal with us on your behalf. This includes professional tax advisers, friends or relatives. They can deal with us just for a compliance check or more permanently for your day to day tax affairs.

If you want to authorise a professional tax adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional tax adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.

**What if you are unhappy with our service**

If you are unhappy with our service, please tell the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

**This factsheet relates to checks into the following:**

VAT

**This factsheet is one of a series:**


These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.
What if you run your business from home

We will normally only ever ask to visit you at home if you run your business from there. If your business premises are also your home, or if you keep any stock or other assets at home, the visiting officers will only be able to enter those parts of your home which are used for business purposes unless you invite them in.

About the notice of inspection

The notice of inspection tells you:

- the names of the inspecting officers
- when the inspection will take place
- what the officers are authorised to inspect during the visit.

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 have 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.

General information about visits

A visit to a small business may take a few hours, but if your business is large or complex, or if the matters we are looking at are complex, it may take several days.

We do not 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. If you do not want them to know about our visit, please let us know.

We may ask to take some records away to check in our own office. We will explain why we want to do this at the visit.

We have the right to remove any records that you produce during our inspection or that our notice of inspection says we are authorised to inspect. If we do take any records away we will give you a receipt, keep the records securely and return them to you as soon as we can. If you need them back sooner, we will make copies in our office and give these to you.

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 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.

**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.