



HMRC unannounced visits procedures

Contact F9 Consulting: 0800 169 3278

Search under warrant:

- Request the names of the HMRC Officers in attendance.
- Ask the officers to show the warrant or authorisation and make a copy.
- Request that they wait in a conference room, away from public view.
- A manager or senior member of the organisation should examine the warrant or authorisation and check, in particular:
 - The name of the persons who are the subject of the investigation;
 - The address to which the warrant or authorisation relates;
 - The date of issue of the warrant or authorisation and any expiry date;
 - The judicial authority under which the warrant or authorisation has been issued; and
 - Whether there are any stated reasons for authorising the search.
- The manager or senior member of the organisation should request that the search is not started until solicitors have arrived on site.
- Do not obstruct the HMRC officers if they insist on beginning their search.
- Accompany the officers all the time that they are on the premises and do not leave them unattended.
- Take a note of progress of the search.
- Examine IT systems with solicitors and IT staff in attendance.
- After the search, HMRC should supply a copy of records of material seized and sealed in bags for removal.
- Do not destroy, hide or tamper with any material.
- It may be unwise to volunteer information to HMRC or answer HMRC questions until there has been an opportunity to consult solicitors.
- Carefully consider the privileged status of any material with solicitors.