



Fact-sheet

Do I have to attend meetings with HMRC?

The simple answer to this question is no. However the question is more important than this. It is not simply a matter of resisting a meeting with the inspector who is responsible for handling your case. Instead, it is a question of weighing up all the relevant factors. There are some instances where a meeting can be very beneficial to a client whose business affairs are subject to an in depth investigation, referred to as a tax enquiry. This will be when there is some confidence in the accuracy of entries on the Tax Return in question.

It is also commonplace during the course of tax enquiry cases that the inspector will at an early stage of the case request a meeting with you. He will probably expect your accountant to be also present at that meeting. We would never countenance a meeting with the inspector with a client present until we have first established how serious a case we are dealing with. It may take some time to arrive at that point, but we will have updated the inspector on our progress.

A meeting with the inspector is not for the faint hearted. At the time where a meeting may be proposed by an inspector, he will have gained a fair amount of knowledge about your private and business affairs. The inspector will have taken time to review your personal tax returns and the accounts data etc. He may well have already requested from you the original underlying business records from which your accountant will have compiled your trading accounts.

HMRC inspectors are trained well in the business of examining business records and also conducting meetings with "taxpayers" who are in business. They have access to a lot of business related intelligence data covering many industries. In addition, they may often decide to have two officers present. This enables one to focus on the list of questions already prepared by them, whilst the other may be free to make notes relating to various comments, answers and points you have made.

This is by no means a level playing field. They are experienced and well trained in their methodology of conducting interviews. You will find a meeting very difficult to handle. By the time a meeting with HMRC is first proposed, we will have probably met with you. At that stage we will have already conducted an initial review of your business records, and most importantly we will by then know you a little better. This should enable us to decide whether you should attend a meeting with the inspector, or whether you should instruct us otherwise. You will be given a lot of guidance before we make that decision, but we must bear in mind that HMRC regard attendance at a meeting as cooperation shown by you. This is important if penalties are involved.

Speak to us in confidence
(and anonymously if you prefer)

Ring now

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