



Fact-sheet

Reasons why HMRC have selected me

There are a few possibilities here. HMRC use a system which risk assesses Tax Return data at the time data is converted from Tax Return entries to HMRC's own system. This does not mean that a tax enquiry will immediately be started and that a "Notice to Enquire" will be issued. It means that at some point there may be a possibility of Notice to Enquire without further specification.

HMRC have targets to meet. The likelihood of cases being selected at a time when targets are comfortably being achieved is less than would be the case if actual numbers of targeted cases are below expectation. The "taxpayer" will of course have little or no knowledge at any time of what targets have or have not been achieved.

In addition to cases being selected under the above procedures, some cases are randomly selected by HMRC's own system. Fairly large variations in figure terms apply here and much is influenced by achieved target levels at various times in the tax year. A randomly selected case can sometimes be identified by an experienced consultant as being randomly selected, particularly if the client is well known to him and has demonstrated a good grasp of his business record keeping.

The unexpected can still happen and it is wise to try to ensure that Tax Returns are as far as possible completed within the specified deadlines for filing. Consistently late Tax Return filing can sometimes attract attention and efforts should be made to avoid that. As a person running a business you would be wise to set comfortable deadlines for handing your business records to your accountant. You must bear in mind also the new filing deadlines which apply. Your 2008 Tax Return needs to be filed with HMRC by 31 October 2008.

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

Ring now

0800 988 0585