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## What happens if you fail to comply with an information notice

If you are the scheme administrator and you do not give us everything we ask for within the specified period, we may decide not to register the scheme. As the scheme administrator you can appeal this decision. If you are another person and you do not give us everything that the information notice asks for within the specified time period, we may charge you a £300 penalty. If you have still not complied with the notice by the time we have issued the £300 penalty, we may then charge you daily penalties of up to £60 a day for each day that you do not comply.

If you conceal, destroy or otherwise dispose of any document that the information notice asks for, or arrange for it to be concealed, destroyed or disposed of, you may have to pay a penalty.

If we agree that you have a reasonable excuse for not giving us information or documents, we will not charge you a penalty but we will still ask you for the information, documents (or replacement documents) to be provided within an agreed timescale.

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.

Examples of reasonable excuse may include, when:

- you have been seriously ill
- someone close to you has died
- you have lost the documents in a fire or flood

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## What happens if you provide inaccurate information or documents

If you carelessly or deliberately provide inaccurate information or produce a document containing an inaccuracy, we may charge you a penalty of up to £3,000 for each inaccuracy. We will not charge you a penalty if you tell us about the inaccuracy at the time you provide the information or produce the document. If you later find an inaccuracy, you must tell us without delay.

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## Your principal rights and obligations

You have:

- the right to be represented. You can appoint a representative to act on your behalf in responding to this notice. This includes professional advisers, friends, relatives and so on
- the right to consult your adviser. We will allow a reasonable amount of time for you to do so
- an obligation to take care to get things right. If you have an adviser, you must still take reasonable care to make sure that any documents and records they send us on your behalf are correct

Your Charter explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter)

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We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.

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