

## Visit Selection Policy

Our Objectives:

- To ensure the maximum compliance with the requirements of VAT legislation
- To ensure that the right tax is paid at the right time
- To ensure that every registered business is contacted by the VAT Department at least once every 6 years
- To ensure that the businesses posing the highest potential risk are properly controlled
- To ensure that credit claims are correct and properly repayable to the taxpayer
- To ensure that the type of visit is appropriate to the circumstances

In order to do this we will profile all taxpayers based on their VAT returns and any other relevant information we receive regarding a taxpayer. Our parameters for selection will be flexible and change according to known risks.

Those showing the highest potential risk will be selected for an audit. We will also audit randomly selected taxpayers who do not show as a risk, to ensure that our criteria for selection are accurate. Some visits may not involve an audit and may be carried out to check information received from other sources.

In order to preserve the integrity of the tax, the reasons for an audit or other visit will not normally be revealed.

This approach is based on the following aims:

- encouraging those who comply at present to continue doing so
- helping businesses who want to comply but are currently failing to do so
- vigorously tackling those who deliberately and persistently fail to comply
- ensuring that these activities serve to prevent and deter non-compliance among the wider business population.