HMRC - CH81125 - Reliance On Another Person

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Where a person (P) has to rely upon information provided by another person (T) to prepare their return or other document, we expect P to take reasonable care, see CH81120, to make sure that the information they are given is accurate and complete.

If P’s document is inaccurate and the inaccuracy relates to information supplied (or not supplied) by T, you will need to consider whether P has taken reasonable care to check the information provided (or not provided) by T. You will need to take into account

P’s particular abilities and circumstances

the nature and extent of the information being sought from T, and

what information T provided or withheld

what evidence T provided to support the information (or lack of information)

whether P asked for any additional evidence

what other enquiries or checks P made (or could have made) to verify the information (or lack of information).Where P takes reasonable care but the return or document is still inaccurate, they will not be liable to a penalty for that inaccuracy. The other person, T, may be charged a penalty if they deliberately, see

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](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch81150) and CH81160,

gave P false information, or

withheld information from Pwith the intention of P submitting an inaccurate document.

Further guidance on this penalty is at CH81165.

Where T is an agent, see CH84545.

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