HMRC - COMPLIANCE-HANDBOOK - Compliance Handbook Manual

The aim of the Compliance Handbook is to give you clear and comprehensive guidance to help you and external customers understand and apply the penalties and compliance powers introduced by FA 2007 to FA 2013. The guidance is in two sections: The technical guidance (CH1 - CH199999) explains the legislation and the overall policy about the way it should be applied. The operational guidance (CH200000 onwards) explains how to use the penalties and powers in your job. We are still developing this manual and we will add further guidance as it is produced for all compliance matters, both technical and operational.

Technical guidance

CH10000 Record keeping: contents

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CH28000 Data gathering powers: contents

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CH170000 Special reduction: contents

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Operational guidance

CH200000 How to do a compliance check: contents

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CH400000 Charging penalties: contents

CH500000 Publishing details of deliberate defaulters (PDDD): contents

CH600000 The One to Many Approach: contents

CH800000 Agent operational guidance: contents

Additional links

CH900000 Penalties for inaccuracies - specific documents - alphabetical list

CH910000 Contact link (technical guidance only)

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Updates archive

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