

9 COMPLIANCE VISIT BY HER MAJESTY'S REVENUE AND CUSTOMS (AN158-2010)

Her Majesty's Revenue and Customs (HMRC) conducted a recent compliance visit to the Council.

This involved a review of procedures to identify liability for Pay As You Earn (PAYE) and National Insurance (NI) through the payroll system and ensure the correct collection and payment to HMRC.

It also reviewed the Council's Value Added Tax (VAT) procedures to ensure proper accounting treatment of all items within the scope of VAT and that VAT returns were completed accurately and timeously.

HMRC has assessed the Council as low risk over all five sub-headings. This means that the Council is viewed as not requiring any specific future compliance visits from HMRC.