|  |  |  |
| --- | --- | --- |
| HMRC14-ENG-blk-35mm-CPS |  |  |
| I |  |
|  | |

Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it’s very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

* confidentiality and privacy – there’s a risk that emails sent over the internet may be intercepted
* confirming your identity – it’s crucial that we only communicate with established contacts at their correct email addresses
* there’s no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
* attachments could contain a virus or malicious code

How we can reduce the risks

We’ll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We‘re happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we’re happy to respond by another method. We‘ll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we’ll need you to confirm in writing by post or email:

* that you understand and accept the risks of using email
* that you’re content for financial information to be sent by email
* that attachments can be used

If you are the authorised agent or representative we’ll need you to confirm in writing by post or email that your client understands and accepts the risks.

Please also:

* send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
* confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We’ll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy, visit www.gov.uk/help/privacy-policy