HMRC - CH180130 - Process If We Find Dishonest Conduct

When we identify dishonest conduct by a tax agent we will

determine that the tax agent is engaging or has engaged in dishonest conduct

issue a conduct notice to notify the tax agent of our determination, which is subject to appeal and review rights

if necessary, issue a file access notice to access a tax agent’s working papers where dishonest conduct has been identified, or where the individual has been convicted of an offence relating to tax that involved fraud or dishonesty, and

once the extent of dishonest conduct has been determined, consider

charging a penalty for dishonest conduct, and

publishing the tax agent’s details.

We must have issued a conduct notice before we can charge a penalty for dishonest conduct. However, there may be times when we do not have to issue a file access notice.

There are potentially two types of penalty that can be charged:

penalties for failing to comply with a file access notice, and

a penalty for dishonest conduct.

Furthermore, a person can be prosecuted for concealing, destroying or otherwise disposing of material documents

after a conduct notice is given,

when a conduct notice is about to be given, or

after being issued with a file access notice.

We may publish the tax agent’s details where they have been charged a penalty for dishonest conduct of more than £5,000 and they did not make a full disclosure.

Previous page

Next page