HMRC - CH820000 - High Volume Agents

High Volume Agents (HVAs) deal with large numbers of clients, often for a short time only, and make repayment claims or submit returns that generate repayments.

HVAs usually

provide services on a commission or ‘no repayment no fee’ basis

target clients in a specific trade or industry, for example the construction industry

submit high numbers of repayment claims relating to expenses incurred in their clients’ employment or trade

receive the tax repayment as a nominee for their client

are not members of a professional taxation accountancy body, although some of their staff may hold professional qualifications

have little or no face to face contact with their clients as much of their business is carried out electronically.

A repayment claim can be made using any of the following

P87

stand alone claim by correspondence

Self Assessment tax return

unsolicited return.

The range of expenses claimed that results in a repayment usually include

travel

subsistence

overnight accommodation

cost of food

use of home

wife, civil partner or relative’s wages

cost of tools

protective or specialist clothing

laundry

telephone costs.

Many HVAs have trained staff who are fully aware of the legitimate claims that can be made in their clients’ business area. They prepare accounts accurately and swiftly for a competitive price. However, based on evidence that HMRC has gathered since 2009, many HVAs present a high risk to both HMRC and their clients.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

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HMRC will continue to address the issues specific HVAs present through an ongoing programme of risk assessment and agent meetings.

In any case involving an HVA where you identify poor technical ability, encounter rude, abusive, threatening or violent behaviour or you identify suspicious repayment or registration activity or dishonest conduct, you must contact the [High Volume Agents (HVAs) deal with large numbers of clients, often for a short time only, and make repayment claims or submit returns that generate repayments.

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