HMRC - CH850000 - Suspicious Repayment Or Registration Activity

You must report any suspicious repayment or registration activity you find. Suspicious activity can be by a customer or their agent.

The actions of a few agents can result in organised criminal attacks against the tax system and/or tax being deliberately understated. Tax at risk in these cases can be significant.

You might see a large number of cases from one agent making similar or even identical claims, for example, for motor expenses. Individual cases may have little tax at risk, but the tax at risk in a large number of cases can be significant. Risks cross all business areas, all taxes and benefits and credits.

Suspicious activity can often be identified as

a deliberate action made to register a false entity or obtain a repayment which is not due

using someone else’s identity to obtain a repayment which may or may not be due (a hijacked identity normally used without the person’s knowledge)

falsifying or creating an identity and sources of income in order to register or to claim a repayment

altering documents such as P60s to inflate the tax paid

correspondence suggesting multiple records being set up with the same data, for example, the same address.

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

If you suspect that a tax agent is responsible for, or involved in, any suspicious activity you must also contact the [You must report any suspicious repayment or registration activity you find. Suspicious activity can be by a customer or their agent.

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