HMRC - CH880400 - Reporting Dishonest Conduct

If you suspect dishonest conduct by a current or former tax agent on or after 1 April 2013, you must send an email to the If you suspect dishonest conduct by a current or former tax agent on or after 1 April 2013, you must send an email to the giving brief details of what you have found.

The subject line of your email must only contain the words ‘Suspected dishonest conduct’ followed by the agent’s name.

Emails to ACT must only include factual and objective information. This is important to ensure that we comply with Data Protection Act requirements and because we may need to disclose emails in criminal prosecution cases. We must also avoid reputational damage if a Freedom of Information Act request is made.

ACT will contact you within 14 working days of receiving your email to discuss the case. They will advise you what action to take, including whether you must make a referral to the Evasion Management Team about customers whose agent is suspected of dishonesty. (This content has been withheld because of exemptions in the Freedom of Information Act 2000)

If ACT decide the case is suitable for review they will carry out further research. ACT will send an Evasion Referral Form to notify the Evasion Management Team that

Fraud Investigation Service (FIS) will consider criminal investigation

or

ACT will consider civil investigation

or

ACT will return the case to the officer who reported the suspected dishonest conduct with advice about any further action to take.

Specialist caseworkers in ACT investigating dishonest tax agents must refer the case back to the Evasion Management Team using the Evasion Referral Form if

evidence of further dishonesty, above and beyond what has already been gathered, comes to light, see CH881200

they suspect that there has been an offence of concealment, see CH182180.

Previous page

Next page