HMRC - HMAG31640 - Revocation Of Approval: Warning Letters

A warning letter is appropriate where non-compliance has been identified and you decide that the business should be given an opportunity to improve its compliance to avoid revocation. Where a warning is necessary, your warning letter should be issued to the business promptly.

Your warning letter should clearly advise the business:

what is wrong

 what it must do (and by when) to avoid revocation.

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

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

Warning letters are not a pre-requirement for revocation but should normally be issued to a business where wrongdoing has been identified and an opportunity to improve is warranted.

A warning letter is not appropriate where:

there is significant revenue risk in allowing the approval to continue, for example, fraud is identified

a change in behaviour is unlikely

Previous page

Next page