

# Phishing emails and bogus contact: HM Revenue and Customs examples

If you think you may have received a HM Revenue and Customs (HMRC) related phishing/bogus email, you can check it against the examples shown in this guide.

It will assist our investigations if you report all 'HMRC related' phishing emails to HMRC. Even if you receive the same / similar phishing email on multiple occasions, please forward it to [phishing@hmrc.gsi.gov.uk](mailto:phishing@hmrc.gsi.gov.uk) and then delete it. Do not open any attachments or click on any links within the email, as they may contain malicious software.

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# Email scam addresses

## Tax rebate / tax refund

HMRC will never send notifications of a tax rebate / refund by email, or ask you to disclose personal or payment information by email. Do not visit the website contained within the email or disclose any personal or payment information. A selection of scam email addresses used to distribute the tax rebate emails can be seen below:


- reve.alert@hmrc.gov.uk
- services@hmrc.co.uk
- noreply@hmrevenue.com
- service@hmrc.gov.uk
- service.refund@hmrc.gov
- secure@hmrc.co.uk
- hmrc@gov.uk
- taxes@hmrc.co.uk
- taxrefund-notice@hmrc.gov.uk
- taxrefund@hmrc.gov.uk
- refund-help@hmrc.gov.uk
- service@online.com
- email@hmrc.gov.uk
- refund.alert@hmrc.gov.uk
- refunds@hmrc.gov.uk
- srvcs@hmrc.gov.uk
- alertsonline@hmrc.co.uk
- info@hmrc.gov.uk
- rebate@hmrc.gov.uk

HMRC does not use any of the above email addresses.

## Phishing examples

An example of a HMRC related phishing email / phishing website designed to trick people into disclosing personal information can be seen below:-

To:  
 From: info171581@inbox.net  
 Subject: Tax Refund Notice !



### Tax Refund Confirmation

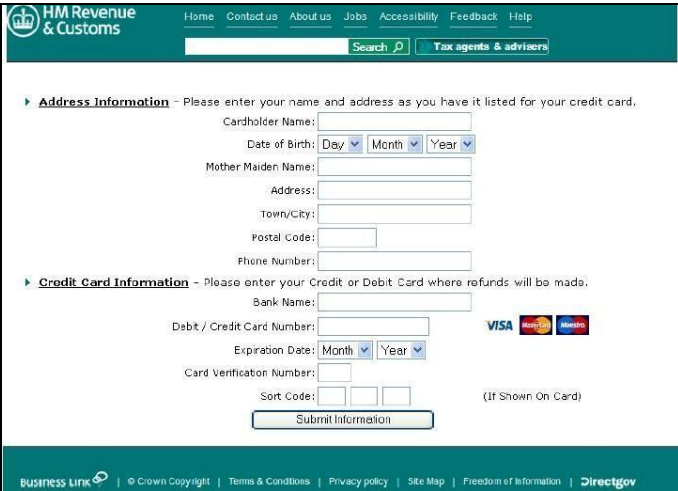
After the last annual calculations of your fiscal activity, we have determined that you are eligible to receive a tax refund of 468.50 GBP. Please submit the tax refund request and click here by having your tax refund sent to your bank account in due time

Please Click "Get Started" to have your tax refund sent to your bank account, your tax refund will be sent to your bank account in due time take your time to go through the bank we have on our list

[Get Started](#) ← Selecting the link directs you to a fraudulent web page which looks similar to a genuine HMRC page. (See example two.)

Note : A refund can be delayed a variety of reasons, for example submitting invalid records or applying after deadline.

Best Regards  
 HM Revenue & Customs



HM Revenue & Customs

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► **Address Information** - Please enter your name and address as you have it listed for your credit card.

Cardholder Name:

Date of Birth: Day  Month  Year

Mother Maiden Name:

Address:




Town/City:

Postal Code:

Phone Number:

► **Credit Card Information** - Please enter your Credit or Debit Card where refunds will be made.

Bank Name:

Debit / Credit Card Number:    

Expiration Date: Month  Year

Card Verification Number:

Sort Code:    (If Shown On Card)

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## Recent Phishing email Scams

### 'Your tax return was incorrectly filled out' – email scam

HMRC is aware of a bogus email being circulated advising customers they have 'made mistakes while completing the last tax form application (ID: XXXXXXXXXXXX.)' The email contains a link which should not be clicked as it may direct you to a phishing site or contain malware. Do not respond to this email. Forward it to [phishing@hmrc.gsi.gov.uk](mailto:phishing@hmrc.gsi.gov.uk) then delete it.

**Date:** 13 January 2015 11:13:15 GMT  
**From:** John Smith <[john.smith@mail-irs.gov](mailto:john.smith@mail-irs.gov)>  
**To:**  
**Subject:** Your tax return was incorrectly filled out

Attention: Owner/ Manager

We would like to inform you that you have made mistakes while completing the last tax form application (ID: 082883710734) .

Please follow the advice of our tax specialists [HERE](#)

Please amend the mistakes and send the corrected tax return to your tax agent as soon as possible.


Yours sincerely

I

## Individuals - Tax information newsletter, Issue: 2014/September

HMRC is aware of a bogus email being circulated requesting customers to verify their identity. It asks customers to provide photographic copies of their passport, NI card, utility bill and bank statement. Do not respond to this email. Forward it to [phishing@hmrc.gsi.gov.uk](mailto:phishing@hmrc.gsi.gov.uk) then delete it.

**Subject:** Individuals - Tax information newsletter, Issue: 2014/September  
**Date:** 01 Sep 2014 09:14:24 +0200  
**From:** HM Revenue & Customs <[identity@idhmrc.gov.co.uk](mailto:identity@idhmrc.gov.co.uk)>

 **HM Revenue  
& Customs**

**Verifying Your Identity**

In order for us to verify your identity please provide the following original certified documents.

**Personal Identification - one Photo ID from the following list:**

- Passport,
- National Identification Card (photographic),

**Home Address Verification - one of the following:**

- Utility Bill (less than 3 months old)
- Copy of Bank Statement - (less than 3 months old)

Take a digital photograph of these documents (>200dpi) and send them to [identity@idhmrc.gov.co.uk](mailto:identity@idhmrc.gov.co.uk)

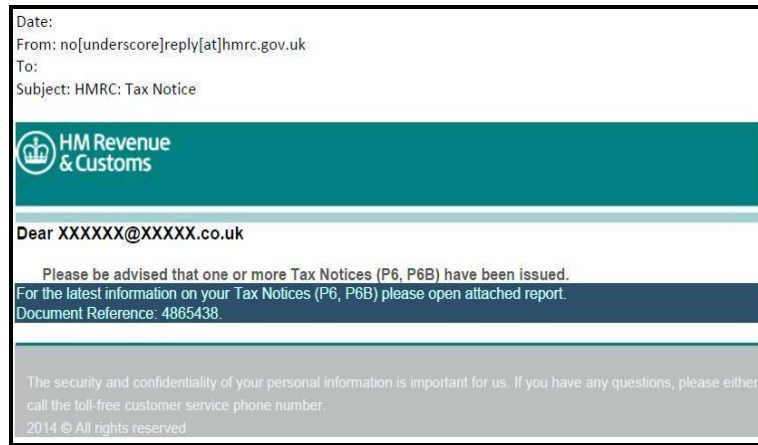
Once we have received these documents and performed our verification checks we will email you to let you know that your account is fully verified. You can also check your status in the Your Accepted Orders section of the portal.

Yours sincerely,  
HM Revenue & Customs

## PAYE - P6/P6B 'You have received new messages from HMRC'

HMRC is aware of a bogus email being circulated advising customers their tax notices have been issued. The email includes an attachment which should not be opened as it contains a virus.

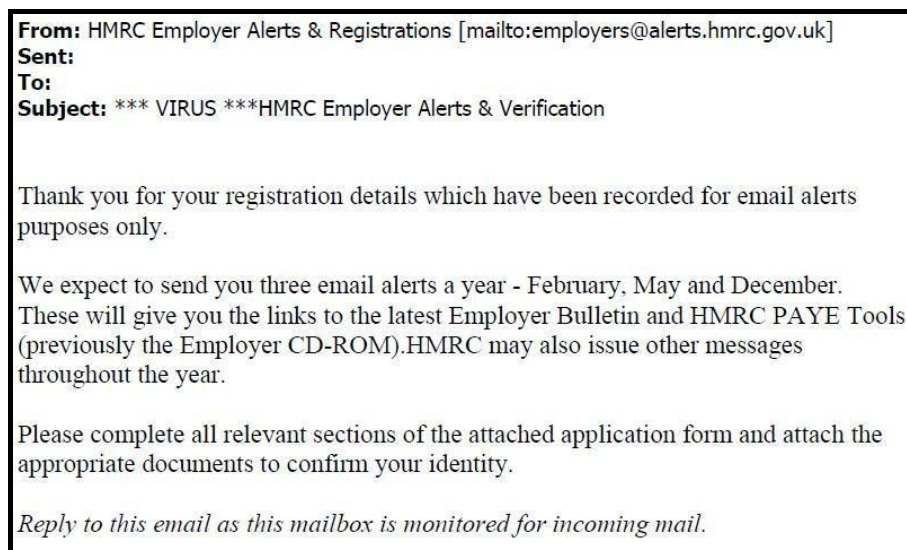
Do not respond to the email and delete it immediately.



## HMRC Employer Alerts and Registrations

HMRC is aware that a bogus version of the 'Employer Alerts & Registrations' email is currently being circulated. The email advises customers that their registration details have been recorded for email alert purposes only. The fraudulent version of the email encourages customers to open an attached zip file and to complete all the relevant sections.

The attached zip file contains a virus and should not be opened. The genuine version does not contain a zip file.



## Important information for employers - Employer Bulletin Issue 46

HMRC is aware of a bogus email being circulated advising customers that the latest version of the Employer Bulletin (Issue 46) has just been published. The email contains a separate zip file attachment which should not be opened as this contains a virus.

The genuine Employer Bulletin 46 was issued from 17 February and does not contain a zip file attachment.

From: HMRC Employer Alerts & Registrations [<mailto:employers@alerts.hmrc.gov.uk>]  
Sent:  
To:  
Subject: Important Information For Employers  
Employer Bulletin Issue 46 out now  
The latest version of the Employer Bulletin issue 46 has just been published.  
This edition contains the latest information about filing your PAYE information in real time.  
To find out more open the attached document(s)  
Your next employer email alert is scheduled for February 2014  
\*\*\* Please do not respond to this email  
If you have any concerns regarding the validity of this or any emails received from HMRC go to our Online Security pages for more information by using the web address below.  
<http://www.hmrc.gov.uk/security/index.htm>

### Could not process Online Submission for Reference \*\*\*/EG123456

HMRC is aware of a bogus email being circulated advising customers that HMRC has not been able to process their Full Payment Submission. The email includes an attachment which should not be opened as it contains a virus. Do not respond to the email and delete it immediately.

-----Original Message-----  
From: gateway.confirmation@gateway.gov.uk [<mailto:gateway.confirmation@gateway.gov.uk>]  
Sent: 07 November 2013 10:41  
To:  
Subject: Could not process Online Submission for Reference \*\*\*/EG123456  
Importance: High  
We could not process your Full Payment Submission.  
The submission for reference \*\*\*/EG123456 was successfully received and was not processed.  
Check attached copy for more information.  
This is an automatically generated email. Please do not reply as the email address is not monitored for received mail.  
This email was received from the INTERNET and scanned by the Government Secure Intranet anti-virus service supplied by Vodafone in partnership with Symantec. (CCTM Certificate Number 2009/09/0052.) In case of problems, please call your organisation's IT Helpdesk.  
Communications via the GSI may be automatically logged, monitored and/or recorded for legal purposes.

### VAT - successful receipt of online submission

HMRC is aware of a bogus email being circulated thanking customers for sending a VAT Return online. The email includes an attachment which should not be opened as it contains a virus.

Do not respond to the email and delete it immediately.

**From:** noreply@hmrc.gov.uk [noreply@hmrc.gov.uk]  
**Sent:** To:  
**Subject:** Successful Receipt of Online Submission for Reference 596796698  
Thank you for sending your VAT Return online. The submission for reference 596796698 was successfully received on 2013-04-10 T10:41:25 and is being processed. Make VAT Returns is just one of the many online services we offer that can save you time and paperwork.  
**For the latest information on your VAT Return please open attached report.**

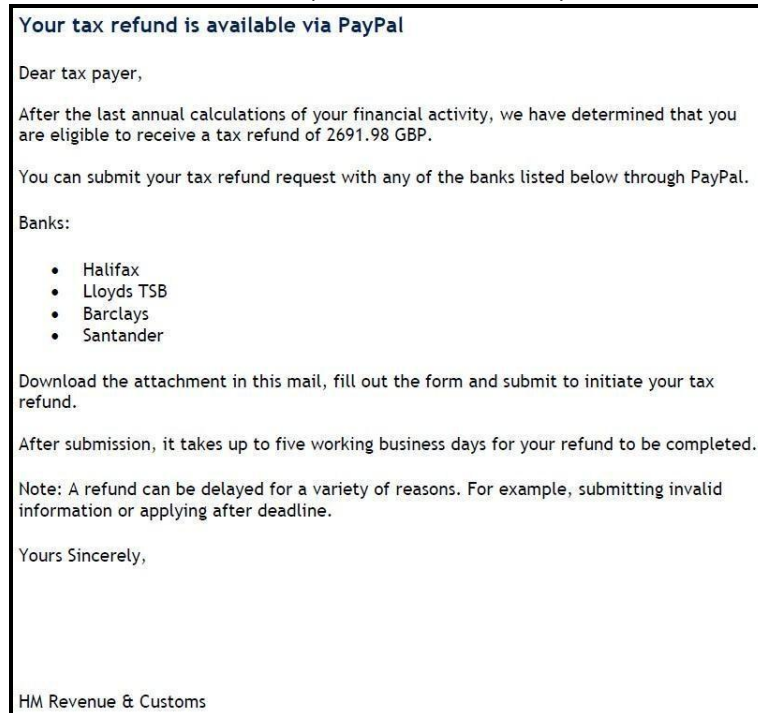
## Refund companies

HMRC is aware of companies who issue emails advertising their services. They offer to apply to HMRC for a rebate of National Insurance/tax on the customer's behalf, usually for a fee. These companies are not connected with HMRC in any way.

## Historical phishing emails

The following are descriptions of phishing emails already reported by customers to HMRC: PayPal

Emails advising customers to download an attachment to request a tax refund via PayPal. Do not download the attachment.



## Security checks

Emails sent to customers from secure@hmrc.gov.uk claiming that HMRC is carrying out additional security checks and requesting confirmation of bank details. Do not click on any of the links contained in the email.

## Export Clearance Process (Delivery Stop Order)

Emails claim that goods have been withheld by customs and require a payment before release.

## Requests made to customers for payment or personal information

HMRC is aware that customers have received emails requesting personal details or payment in exchange for:

**From:** "1-1@hmrc.gov.uk" <1-1@hmrc.gov.uk>  
**Sent:** Saturday, 16 March 2013, 13:52  
**Subject:** Special Report: Seriously Read & Return



**HM Revenue & Customs** - 100 Parliament Street  
London, SW1A 2BQ, United Kingdom  
Department: Audit and Risk Committee Team  
Telephone - +44-7045772860  
Telephone - +44-7045779897  
Fax No - +44-700-593-1276

Message: Sole Beneficiary  
File Code: RC/8366-32

This message is to inform you of a report that will be of great help to redeem you from all difficulties experienced in securing your funds due to inappropriate documentation of your case file presently forwarded to my department for correction before payment. I received some documents on your behalf from the Supreme Court of the United Kingdom, instructing that we should investigate your international fund payment case and return an advanced payment of Fifteen Million United States Dollars which was paid into an account on your name because they are no longer receiving information from your representatives on this issue.

In view of the above, I have been assigned to handle your case and I am notifying you through this channel because your email address is contained in the documents I received from the Court. Following the recent information concerning the issues delaying the payment of your funds, we have reviewed more cases of delayed payments including your records and have decided to assist our local and international financial institutions in resolving and releasing most individual withheld and unpaid funds which includes contract/inheritance funds, gambling/lottery awarded funds (sponsored by multinational companies) and other private business suspended/withheld funds yet to be paid to its beneficiary's foreign account worldwide.

Further to this development, our defense strategy has yielded a voluminous result through immense resolution of financial issues with our local and foreign financial units involved in your case and our extensive investigation confirmed that you are the original beneficiary approved to receive an advanced payment of \$15,000,000.00 USD meant to be credited into your foreign bank account pending your acknowledgment in the provision of the requirements needed for an international and final payment of your funds.

I will provide you every necessary documents that will enable you receive your funds and for proper identification, you are advised to provide a scanned copy of your driver's license or international passport (any identification document) including details of your residential address for postal delivery. Also note that I will forward you the documents in my possession as soon as I receive your quick response.

Yours Sincerely,  
Ms. Jennie Granger.  
(Director General Enforcement & Compliance).  
HM Revenue & Customs (HMRC).

- lottery winnings
- seized goods/packages (held by Customs and Excise)
- certificates/bonds
- inheritance payments

HMRC will never request payment or personal details by email.

If you receive any of these emails please forward them to [phishing@hmrc.gsi.gov.uk](mailto:phishing@hmrc.gsi.gov.uk) and then delete them.

Note: fraudsters sometimes sign off such scams using the name of a genuine member of HMRC to try and make the scam appear more genuine. If you're in any doubt, please forward the email to HMRC for verification.





# HM REVENUE & CUSTOMS

12 BOOTH STREET WEST, LONDON, M13 9EP

Our Ref: HM/2510/9805/09 Your Ref: ..... Date: 09/09/2009

TO: OVERSEAS CREDIT UNION, LONDON.

Attn

**PUT-ON-HOLD THE REMITTANCE OF 2,613,500.00 EUROS**

It has come to our notice through our intelligence network that your office has affected the remittance of the above mentioned sum. The transfer was carried out designated via your correspondent bank.

We therefore write to mandate that the remittance of 2,613,500.00 Euros in favour of Mr. Nicolas Baron be put-on-hold with immediate effect in accordance with the Drug Trafficking and Money Laundering Act as amended in Degree 7 Section 660(1).

We hereby direct that the beneficiary should present to us the original Clean Bill of Records Certificate for due clearance thereby ensuring for the release of the aforementioned funds into his designated bank account.

Strict adherence to this directive is mandatory.

Yours faithfully,



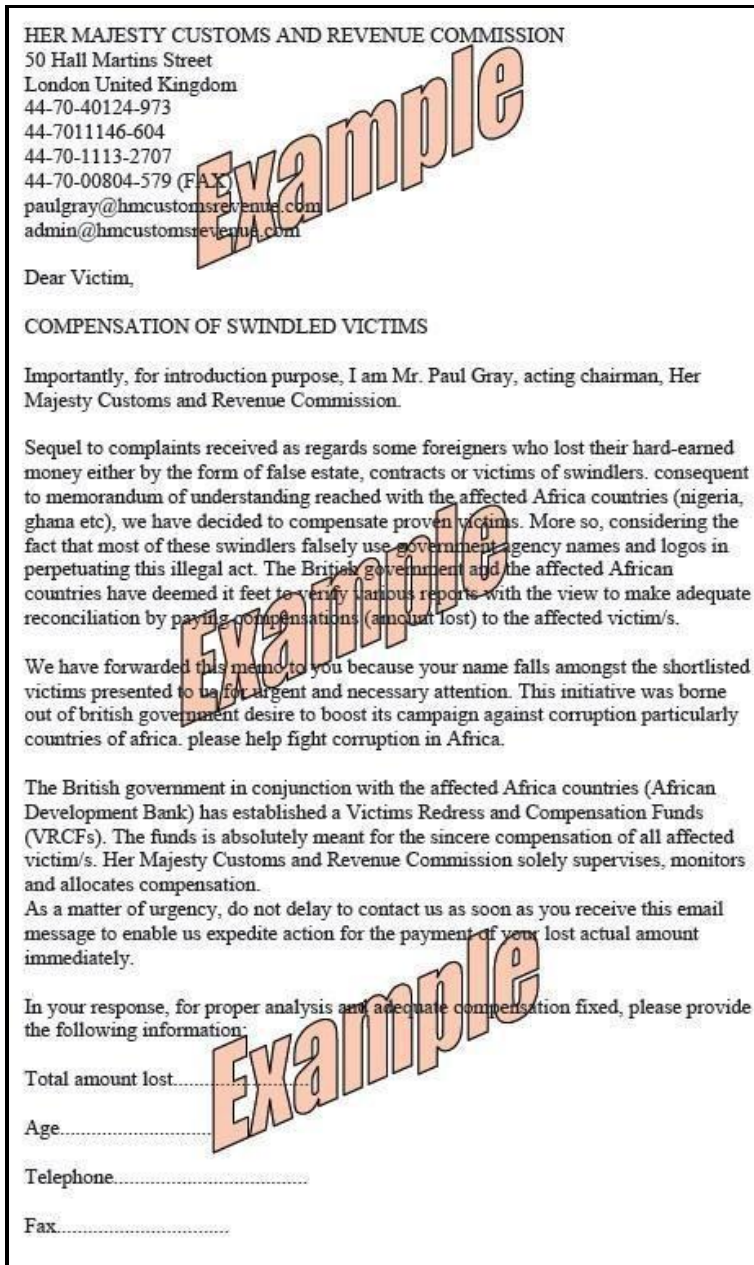
Mr. Alex Andrews (Chairman)

cc: Ministry of Justice  
cc: Bank of England (BOE)  
cc: Ecobank  
cc: Deutsche Bank, Germany

**DESPATCHED**

## Compensation claim

The scam leads customers to believe that they may have been the victim of fraud and requests personal details on the pretext that compensation will be paid.



## Letter scams

### Publication of companies and VAT registration numbers in the UK

Whilst this is not a phishing scam HMRC is aware of a letter which is being issued to customers which leads them to believe that they are required to provide details of their VAT registration number.

This company is not connected to HMRC and you are under no obligation to reply to the letter.

[Example of the letter \(PDF 219K\)](#)

### Account change notification

HMRC is aware of a letter which has been issued to customers advising them of a change to HMRC's bank account details. This is a scam, please do not respond to this letter. To check how to pay HMRC, please see the information shown by following the link below:

[HMRC bank account details - A to Z](#)

An example of the fraudulent letter can be seen by selecting the link below: [Example - 'Account change notification letter' - scam \(PDF 187K\)](#)

## Bogus callers

HMRC is aware that some customers have received telephone calls or home visits from people claiming to be from HMRC. They are encouraged to provide their bank account details in exchange for tax advice enabling them to make a payment or obtain a refund of tax. A fee is charged for this service.

If you cannot verify the identity of the caller we recommend that you report it to the police immediately.

## SMS text messages

HMRC may occasionally issue SMS messages, however these messages will never request personal or banking information. If you receive an SMS message claiming to be from HMRC and offering a tax refund in exchange for personal/banking details you should not respond. Do not open any links contained within the message and delete it immediately.

[View details of current contact issued from HMRC](#)

## Request to complete NRL1 forms and return by Fax

Lettings agents and landlords living abroad are being targeted by a series of scams. These request completion of a form NRL1 (by email, letter or fax) and ask for a considerable amount of personal information.

These forms (which may be headed 'Application for Withholding Certificate for Dispositions by Foreign Persons of UK Real Property Interests' or 'Application for a tax-free account and to receive rental income without deduction of tax for Non- UK Residents') are not issued by HMRC and should not be completed.

HMRC will never ask you to disclose personal information by email or fax.

