

PROTECT

HMRC Fraud Investigation Service (FIS) Fraud Forum Minutes Date: 04 October 2017 Time: 14:00-16:00	Venue: Custom House, London Room: W2/6
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Attendees			
Richard Jackson- HMRC Deputy Director FIS Proceeds of Crime (Chair)	Michael Miller- HMRC FIS Advisory Accountant	Nicholas Warrington- HMRC Customer Strategy & Taxpayer Design	Joanne Osborne- HMRC CCG Strategy
Kathryn Hughes- HMRC FIS	Simon Vincent- HMRC FIS	Peter Mackley- HMRC ISBC T&SC Hidden Economy	Dave Rasmussen- HMRC CCG
Caroline Wharton- HMRC FIS (Secretariat)			
Guests			
Con Kelly-AAT	Arnold Homer-ATT	Gary Ashford-CIOT	Robert Maas-ICAEW
Harry Travers-TIPG			
Apologies / Non Attendance			
Jacqueline Wright- HMRC ISBC T&SD Hidden Economy	Claire Morgan-HMRC FIS Strategy - Policy	Steve Botham-CIOT	Chas Roy-Chowdhury-ACCA
Andrew Watt-TIPG	Ian Browne-Tax Aid	Andrew McKenna-CIOT	Emily Deane-STEP

Agenda Item	Actions
Welcome & Introductions	
HMRC's Fraud Investigation Service (FIS) Deputy Director Proceeds of Crime, (Chair) welcomed the group to the meeting and all attendees introduced themselves.	
1 Updates from last meeting	
Outputs following HMRC's consultation with Agent Group HMRC will consider providing a structure for Customer Compliance Group to explain how it is currently structured and linkages. This item has been referred to the Compliance Reform Forum (CRF) as it is more relevant to that group.	
Outputs following Agent's consultation with members HMRC will consider attendance at the CIOT Management Tax Committee meeting. Again, this item was referred to the CRF as it is more relevant to that group.	

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	<p>The action to invite a member of the Avoidance Fraud Forum to attend this Forum was carried forward to next meeting.</p> <p>Update on the Requirement to Correct consultation & new Notification of Structures consultation</p> <p>HMRC advised that the current Finance Bill includes the legislation for the Requirement to Correct and that HMRC are now considering how best to increase communications and raise awareness around these obligations. HMRC has recently run a webinar through “HMRC talking points” which reach over 700 agents and advisors to raise awareness about the Worldwide Disclosure facility and the Requirement to Correct.</p> <p>HMRC are keen to discuss with stakeholders different ways and ideas to raise awareness and were open to working together with Stakeholders. Specific target populations were mentioned including non-resident trustees and non-resident landlords.</p> <p>HMRC gave an update on the Worldwide Disclosure Facility, they had listened to feedback from the industry about challenges and possible barriers to disclosure. HMRC are planning to make some changes to address some of the issues raised. CIOT requested a presentation on the Worldwide Disclosure Facility (WDF) and HMRC confirmed that this will be covered at the next meeting.</p> <p>HMRC – Hidden Economy Challenges & Approaches</p> <p>Consultations will take place before any pilot activity commences. Further updates will be given at future meetings.</p>	<p>Action Point 1 HMRC to ask a member of the Avoidance Fraud Forum to attend this Forum to update this Group on the Avoidance Work and Fraud landscape.</p> <p>Action Point 2 WDF to be covered in more detail at next meeting</p> <p>Action Point 3 Follow up by HMRC at next meeting</p>
2	Corporate Criminal Offence	
	<p>HMRC provided a summary of the new Corporate criminal offences for the Failure to prevent the facilitation of tax evasion which were in the Criminal Finances (CF) Act 2017. The CF Act 2017 gained Royal Assent in April and came into force on 30/09/17. The final government guidance is published on Gov.uk. Following the presentation, a discussion followed about the various specifics of the offence. HMRC also said that one demonstration of a corporate having reasonable procedures could be early and timely self-reporting of any wrongdoing. There is a process in place in HMRC to handle any self-reports. Members agreed it would be useful to have a further discussion about the new offences with HMRC operations to better understand how this might work. It was agreed this would be a good topic for a future meeting.</p>	<p>Action Point 4 Corporate Criminal Offence- topic for future meeting</p>
3	Supply Chain Fraud Risk	
	<p>HMRC delivered a presentation on Organised Crime Supply chain. HMRC would welcome any opportunities to work with the members of the Fraud Forum to help share anti-fraud messages with professional</p>	

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	services firms and signpost information and learning material.	
4	Future membership and meetings	
	<p>HMRC are reviewing the membership from sub groups and awaiting a reply from the CRF.</p> <p>Members' present confirmed discussions are fed back to their professional bodies.</p> <p>Next CRF meeting 09/11/17</p>	
5	AOB	
	None	
6	Next meeting – 14/03/18 Venue – now confirmed as 1 Ruskin Square	