

PROTECT

<b>HMRC Fraud Forum minutes</b>  <b>Date: 18 July 2018</b>	<b>Venue: Room G56, 100 Parliament St, London</b>  <b>11.00 – 13.00</b>
--	---

<b>Attendees</b>
------------------

Richard Jackson - DD FIS Proceeds of Crime (Chair) Caroline Wharton - FIS (Secretariat) Michael Miller - FIS Accountants Jacqueline Wright – ISBC David Margree - FIS Cristy Semini - FIS Individual and Businesses Geoff Lewis - FIS Offshore Sarah Allen - FIS Joanne Osborne - CCG Strategy Steve O’Hara - FIS John Bush – FIS
---

<b>Guests</b>
---------------

Con Kelly (AAT) Chas Roy-Chowdhury (ACCA) Arnold Homer (ATT) Harry Travers (TIPG) Emily Deane (STEP) Mark Taylor (TIPG) Gary Rowson (TIPG) Greg Mailer (FLA)
---

<b>Apologies / Non Attendance</b>
-----------------------------------

Kathryn Hughes - FIS Dave Rasmussen – CCG Samantha Thain – ISBC Iain Mottram - CS&TD Gary Ashford (CIOT) Andrew McKenna (CIOT) Ian Browne (TaxAid)
--

	<b>Agenda Item</b>	<b>Actions</b>
<b>1</b>	<b>Welcome &amp; Introductions</b>	
	HMRC’s Fraud Investigation Service (FIS) Deputy Director Proceeds of Crime, (Chair) welcomed the group to the meeting and all attendees introduced themselves.  HMRC advised that Robert Maas and Andrew Watt have now stepped down from the Forum.	
<b>2</b>	<b>Action Points</b>	
	Action points (AP) from last meeting:  AP 1-WDF to be carried forward to next meeting-to be discussed today. AP 2-COP 9 to be discussed at next meeting-this will be done on 13/11/18. AP 3-HMRC to contact FLA to discuss possible representation-Greg Mailer attended on behalf of Mark Fenhalls who was unavailable. AP 4-Dishonest Tax Agents to be discussed at next meeting-to be discussed today.	
<b>3</b>	<b>Insolvency/Phoenixism</b>	
	HMRC stated that, in order to counteract repeated non-payment of tax and	

PROTECT

	<p>phoenixism, they have:</p> <ul style="list-style-type: none"> <li>• Developed an Asset Recovery Toolkit (ART)</li> <li>• Set up a Targeted Enforcement Recovery Unit</li> </ul> <p>Further actions include:</p> <ul style="list-style-type: none"> <li>• Providing information to the Insolvency service in respect of potential director disqualifications</li> <li>• Prosecuting agents complicit in tax evasion</li> <li>• Assisting Insolvency Practitioners in pursuing claims for dishonest assistance against agents</li> <li>• Submitting misconduct reports to agents' professional bodies</li> </ul> <p>Discussions are progressing regarding provisions to allow transfer of liability and joint and several liability</p>	
<b>4</b>	<b>Dishonest Tax Agents</b>	
	<p>HMRC gave an update on the Dishonest Tax Agent cases taken forward under the provisions of FA12 Sch38 and wider work carried out by the ISBC Agent Compliance Team. This also includes High Volume Agents, poor behaviours, Misconduct disclosed to the professional accountancy and tax bodies, development of a Refusal to Deal with policy and Civil Recovery Programmes.</p>	
<b>5</b>	<b>Code of Practice 9 (COP 9)</b>	
	<p>HMRC gave an update on the recent clarification note in respect of people seeking the Contractual Disclosure Facility (CDF) and making disclosures but later asserting that the conduct was not deliberate. HMRC emphasised that CDF is a disclosure facility for fraud/deliberate conduct and where retraction of deliberate conduct occurs, HMRC may investigate, criminally or civilly.</p> <p>COP 9 will be discussed further at the next Fraud Forum meeting.</p>	
<b>6</b>	<b>Worldwide Disclosure Facility (WDF)</b>	
	<p>HMRC provided an overview of the Requirement to Correct (RTC) offshore non-compliance by 30 September 2018. HMRC are encouraging taxpayers to make their corrections via the WDF.</p> <p>HMRC advised that, when making a disclosure involving a technical issue via the WDF it is possible to utilise the Non Statutory clearance process. HMRC confirmed that RTC corrections can be made via COP9.</p> <p>HMRC advised that a facility to allow submission of more detailed reports alongside the disclosure is being introduced and the guidance will be updated to cover this.</p>	
<b>7</b>	<b>Forward Look and AOB</b>	
	<p>The Compliance Reform Forum (CRF) are reviewing all the sub groups as similar discussions/topics are currently being covered at the different sub groups.</p> <p>Breakfast Briefings-Corporate Offence and Enablers will be covered</p>	
	<b>Next meeting –13/11/18</b>	