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| <b>HMRC Fraud Forum minutes</b><br><br><b>Date: 13 November 2018</b> | <b>Venue: 10 South Colonnade, Canary Wharf</b><br><b>Room 1.19</b><br><b>14:30-16:30</b> |
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| <b>Attendees - HMRC</b>  |
| Michael Miller - FIS Accountants (Acting Chair)<br>Caroline Wharton - FIS (Secretariat)<br>Kathryn Hughes – FIS Strategy<br>Jacqueline Wright – ISBC<br>Richard Meynell - CCG<br>Darren White - SOLS |
| <b>Guests – Professional Bodies</b>  |
| Con Kelly (AAT)<br>Arnold Homer (ATT)<br>Gary Ashford (CIOT)<br>Gary Rowson (ICAEW)<br>Harry Travers (TIPG)<br>Emily Deane (STEP)<br>Greg Mailer (FLA)   |
| <b>Apologies / Non Attendance</b>  |
| Richard Jackson - DD FIS Proceeds of Crime (Chair)<br>Joanne Osborne - CCG<br>Chas Roy-Chowdhury (ACCA)<br>Steve Botham (CIOT)<br>Mark Fenhalls (FLA)<br>Mark Taylor (TIPG)                          |

| Agenda Item   | Actions |
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| <b>1 Welcome &amp; Introductions</b>  |         |
| HMRC’s chair welcomed the group to the meeting and all attendees introduced themselves.   |         |
| <b>2 Minutes &amp; Action Points</b>  |         |
| The minutes from the previous meeting were agreed. The Action Point Log was reviewed and the Asset Recovery Toolkit will be circulated with the July minutes.   |         |
| <b>3 COP 9</b>  |         |
| HMRC gave a general overview of civil investigation in the Fraud Investigation Service and explained the customer segments.<br><br>HMRC answered questions from the forum membership on Code of Practice 9 and matters relevant to the Contractual Disclosure Facility.<br><br>These included the interface between the Contractual Disclosure Facility and the Digital Disclosure Service. HMRC advised that the Digital Disclosure Service is a single online service for customers to disclose and pay outstanding liabilities of Income Tax, Capital Gains Tax, National Insurance Contributions and Corporation Tax.<br><br>The Contractual Disclosure Facility is only for deliberate behaviour, but it is a holistic approach that sweeps up all irregularities including those from non-deliberate conduct. The Contractual Disclosure Facility covers <b>most</b> taxes administered by HMRC (with <b>a few</b> exceptions including tax credits). |         |

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|          | <p>HMRC explained the change in departmental policy for penalty mitigation on belated disclosures. The change became effective from September 2016 and applies to disclosures which are 3 years old or more. The legislation for the behavioural penalties requires HMRC to reduce the penalty to take account of the quality of the disclosure. Quality is defined as timing, nature and extent. HMRC takes account of the quality of helping, telling and giving and considers that it is right to take timing into account when looking at each of these.</p> <p>HMRC can recover assets under part V of POCA, non-conviction based asset recovery, where the customer is not in the CDF and HMRC and has not commenced a criminal investigation, and property has been obtained through unlawful conduct.</p> |  |
| <b>4</b> | <b>Managing Serious Defaulters</b>  |  |
|          | To be covered at future meetings/workshop   |  |
| <b>5</b> | <b>Penalties</b>  |  |
|          | To be covered at future meetings/workshop   |  |
| <b>6</b> | <b>Future Fraud Forum meetings/workshops</b>  |  |
|          | HMRC advised that future meetings would be in the workshop style like today's meeting and positive feedback from the attendees was given on this new style.   |  |
|          | <b>Next meeting – 25/03/19</b>  |  |