

PROTECT

HMRC Fraud Forum minutes Date: 11th March 2020	Venue: 10 South Colonnade, Canary Wharf Room: 1.13 Time 10.30 – 12.30
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Attendees – HMRC

Michael Miller - FIS Accountants Agent Lead (Chair) Richard Jackson - DD FIS Proceeds of Crime Folashade Akinkunle - FIS Accountants (Secretariat) Wendy Carey – CS&TD Marline Charles - ISBC Sam Dean – FIS OCW Kathryn Hughes - FIS Policy Mark Leckie – FIS Accountants Joanne Osborne - CCG Strategy David Stephens - CCG
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Guests – Professional Bodies

Gary Ashford - CIOT Gary Rowson - ICAEW Derek Scott – ICAEW Mark Taylor – TIPG Harry Travers - TIPG

Apologies / Non Attendance

HMRC Julie De Brito – CS&TD CIDD Charlie Dwyer - ISBC Laura Hindley - ISBC Nick Mosley - CS&TD TAD Jacqueline Wright - ISBC Guests – Professional Bodies Con Kelly - AAT Jason Piper - ACCA Arnold Homer - ATT Helen Adams - CIOT Steve Botham - CIOT Steven Pinhey - CIOT Mark Fenhall - FLA Emily Deane - STEP Gail Mackie - TaxAid Tracy Donnelly-Thomas

Agenda Item		Actions
1	Welcome & Introductions	
	HMRC's chair welcomed the group to the meeting and attendees introduced themselves. This meeting was conducted in person and online via Teams. It was suggested that this may be a helpful format for future meetings and delegates were asked to provide feedback.	

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2	Minutes & Action Points	
	<p>The minutes of the meeting on 25th March 2019 were agreed. HMRC confirmed that minutes from previous meetings have been circulated to delegates.</p> <p>Points to follow up from last meeting regarding COP 9 discussion were addressed by HMRC at item 5.</p>	
3	Managing Serious Defaulters (MSD) – Update following workshop	
	<p>HMRC recapped on the MSD workshop held on 2nd July 2019 and provided an update on the MSD review.</p> <p>HMRC set up a working group of stakeholders to discuss the issues around MSDs and commissioned data analysis to understand the MSD population. They engaged the Behavioural Insight team to develop proposals and recommendations on changes need to make the MSD programme more effective.</p> <p>Recommendations include:</p> <ul style="list-style-type: none"> - Changing the name of programme to focus on improving compliance. - Amending the entry and exit criteria - Moving to an annual risk-based approach to monitoring & reviews. - Better use of securities and criminal powers. - A more joined up approach within HMRC to monitoring to tackle those with greater risk on non-compliance <p>HMRC advised that MSD work is ongoing and will continue to provide updates as appropriate.</p>	
4	Corporate Criminal Offence	
	<p>HMRC gave a brief overview of Corporate Criminal Offence (CCO) legislation introduced on 30th September 2017. It creates an offence for a company to fail to prevent the criminal facilitation of tax evasion.</p> <p>On 10th February 2020, HMRC published information on gov.uk website, setting out the current status of CCO from an operational perspective. The information will be updated by HMRC every 6 months.</p> <p>HMRC explained that all fraud investigators undertake mandatory training for CCO, so they are equipped to refer suspicion of the offence.</p> <p>HMRC mentioned that they are working with the SFO on the implementation of CCO.</p>	<p>HMRC to circulate the link to this information on the gov.uk website.</p>

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5	COP 9 update	
	<p>HMRC gave an update on the implementation of the COP9 processes and some practical issues arising. HMRC said that COP9 is only suitable if the tax losses have arisen from the customer's deliberate behaviour and the customer must understand the terms of the CDF, especially that if they enter CDF they are admitting their deliberate behaviour at the outset.</p> <p>Some members of the forum had expressed concerns regarding an apparently inconsistent approach for requesting meetings with the customer during the COP9 investigation. HMRC explained that decisions on whether to call an opening meeting are considered on a case by case basis and although meetings are required in most cases, there is a small proportion where the investigation can be concluded without HMRC meeting with the customer.</p>	
6	Forward Look (Future Agenda Items)	
	<p>Consider online Teams meeting in future.</p>	
8	AOB	
	Next meeting – Date to be fixed	