

HMRC's new approach in cases of suspected tax fraud

HMRC have introduced a new 'single procedure' for dealing with cases of suspected civil tax fraud to replace both the former Inland Revenue's "Hansard" procedure and HM Customs & Excise Civil Evasion Approach in Notice 730.

A new Code of Practice has been issued – Code of Practice 9 (2005) for all cases commenced from 1 September 2005.

Code of Practice 9 (2005) replaces Public Notices 210, 730 and VAT Information Sheet 01/02. The full text can be accessed through the following link:

<http://www.hmrc.gov.uk/leaflets/cop9-2005.htm>

4 Eyes Ltd has significant expertise in negotiating settlements with HM Revenue & Customs.