

### **Self-reporting of a failure of a company or partnership to prevent criminal facilitation of tax evasion**

The following guidance has been provided by HMRC as guidance is for companies or partnerships to report on their own behaviour - or 'self-report' - when they have failed to prevent the facilitation of UK tax evasion by sending an email to HMRC.

The TISA Financial Crime Working Group believes that firms may find the guidance on the information to be provided useful as a self-assessment tool, to be used as a checklist.

**The person reporting to HMRC must have been authorised by the entity to self-report to HMRC on its behalf.**

Emails should be sent to [corporate.self-reporting@hmrc.gsi.gov.uk](mailto:corporate.self-reporting@hmrc.gsi.gov.uk) and should contain the following information:

#### **Information about the reporter and relevant body**

1. Your name.
2. Confirmation you wish to make a report on behalf of a company or partnership, explaining that a person performing services for or on its behalf has criminally facilitated the evasion of tax.
3. If the tax being evaded is UK tax or a tax owed in another country (or both).
4. The name of the relevant body on behalf of which you wish to make this report.
5. Your role within that relevant body, or on what basis you act for it in making this report (for example, director, company secretary, partner, lawyer instructed by the company or partnership, accountant instructed by the company or partnership).
6. If there's a director or partner of the relevant body who HMRC can contact to confirm that you're authorised to speak on its behalf.
7. Who HMRC should contact if we want to discuss this report, and how we should contact them.

8. The relevant body's:

- a. legal name
- b. trading name (if different)
- c. address
- d. country of formation
- e. registration number
- f. VAT number or tax reference
- g. HMRC Customer Relationship Manager (if it has one)
- h. digital tax account number (if it has one)

9. If, to your knowledge, the relevant body previously reported wrongdoing to HMRC about failing to prevent the facilitation of tax evasion. Give reference numbers for any reports if it has.

10. If the relevant body engages in activity that means it needs to be authorised, licenced, supervised or regulated by a supervisor or regulator. Give details of the regulator, supervisor or licensing authority if it does.

11. If you've informed any other law enforcement agencies, regulatory bodies, or supervisors about this wrongdoing.

12. If you've completed a [SAR](#). Give the SAR reference number if you have.

### **The tax evasion facilitation offence information**

13. If someone performing services for or on behalf of the relevant body deliberately and knowingly helped a taxpayer evade taxes.

14. What the relationship or connection between the relevant body and the person performing services for on its behalf is (for example, director, employee, agent or other person performing services for, or on behalf of, the company or partnership).

15. What help has been given by the person acting for, or on behalf of, the company or partnership to help the taxpayer evade tax.

16. When the activity happened.

17. If the activity is ongoing.

18. How the activity was discovered.

### **The tax evasion offence information**

19. What taxes have been evaded by the taxpayer or taxpayers that have been helped (for example, Income tax, National Insurance, VAT, Capital Gains Tax, corporation tax, PAYE, customs duty, inheritance tax or other).

20. A brief outline of how these taxes were evaded.

21. If the evasion is ongoing.

22. If you've been able to identify specific taxpayers involved in the evasion.

23. If you know how many taxpayers have been helped in the same way to evade tax.

24. If you know the total amount of tax evaded by these taxpayers.

### Information about the prevention procedures

25. If the relevant body has [procedures](#) in place to prevent persons acting for or on its behalf from criminally facilitating tax evasion.

If it has, advise when these procedures were produced or last updated, and if you would be willing to give a copy of these procedures to HMRC if requested.

If it hasn't, advise why this is the case.

26. Advise which of the following are part of the relevant body's prevention procedures:

- a. risk assessment
- b. proportionality of risk-based prevention procedures
- c. top level commitment
- d. due diligence
- e. communication
- f. training
- g. monitoring and review