

Phishing and bogus emails: HM Revenue and Customs examples

If you think you may have received a HM Revenue and Customs (HMRC) related phishing/bogus email, you can check it against the examples shown in this guide.

It will assist our investigations if you report all 'HMRC related' phishing emails to HMRC. Even if you receive the same / similar phishing email on multiple occasions, please forward it to phishing@hmrc.gsi.gov.uk and then delete it. Do not open any attachments or click on any links within the email, as they may contain malicious software.

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Email scam addresses

Tax rebate / tax refund

HMRC will never send notifications of a tax rebate / refund by email, or ask you to disclose personal or payment information by email. Do not visit the website contained within the email or disclose any personal or payment information. A selection of scam email addresses used to distribute the tax rebate emails can be seen below:


- reve.alert@hmrc.gov.uk
- services@hmrc.co.uk
- noreply@hmrevenue.com
- service@hmrc.gov.uk
- service.refund@hmrc.gov
- secure@hmrc.co.uk
- hmrc@gov.uk
- taxes@hmrc.co.uk
- taxrefund-notice@hmrc.gov.uk
- taxrefund@hmrc.gov.uk
- refund-help@hmrc.gov.uk
- service@online.com
- email@hmrc.gov.uk
- refund.alert@hmrc.gov.uk
- refunds@hmrc.gov.uk
- svcs@hmrc.gov.uk
- alertsonline@hmrc.co.uk
- info@hmrc.gov.uk
- rebate@hmrc.gov.uk

HMRC does not use any of the above email addresses.

Phishing examples

An example of a HMRC related phishing email / phishing website designed to trick people into disclosing personal information can be seen below:-

To:
From: info171581@inbox.net
Subject: Tax Refund Notice !

 **HM Revenue & Customs**

Tax Refund Confirmation

After the last annual calculations of your fiscal activity, we have determined that you are eligible to receive a tax refund of 468.50 GBP. Please submit the tax refund request and click here by having your tax refund sent to your bank account in due time


Please Click "Get Started" to have your tax refund sent to your bank account, your tax refund will be sent to your bank account in due time take your time to go through the bank we have on our list

[Get Started](#) ← Selecting the link directs you to a fraudulent web page which looks similar to a genuine HMRC page. (See example two.)

Note : A refund can be delayed a variety of reasons, for example submitting invalid records or applying after deadline.

Best Regards

HM Revenue & Customs

 **HM Revenue & Customs**

Home Contact us About us Jobs Accessibility Feedback Help

► **Address Information** - Please enter your name and address as you have it listed for your credit card.

Cardholder Name:

Date of Birth: Day Month Year

Mother Maiden Name:

Address:




Town/City:

Postal Code:

Phone Number:

► **Credit Card Information** - Please enter your Credit or Debit Card where refunds will be made.


Bank Name:

Debit / Credit Card Number:   

Expiration Date: Month Year

Card Verification Number:

Sort Code: (If Shown On Card)

BUSINESS LINK  | © Crown Copyright | Terms & Conditions | Privacy policy | Site Map | Freedom of Information | Directgov

Recent Phishing email Scams

'Your tax return was incorrectly filled out' – email scam

HMRC is aware of a bogus email being circulated advising customers they have 'made mistakes while completing the last tax form application (ID: XXXXXXXXXXXX.)' The email contains a link which should not be clicked as it may direct you to a phishing site or contain malware. Do not respond to this email. Forward it to phishing@hmrc.gsi.gov.uk then delete it.

Date: 13 January 2015 11:13:15 GMT
From: John Smith <john.smith@mail-irs.gov>
To:
Subject: Your tax return was incorrectly filled out

Attention: Owner/ Manager

We would like to inform you that you have made mistakes while completing the last tax form application (ID: 082883710734) .

Please follow the advice of our tax specialists [HERE](#)

Please amend the mistakes and send the corrected tax return to your tax agent as soon as possible.

Yours sincerely

I


Individuals - Tax information newsletter, Issue: 2014/September

HMRC is aware of a bogus email being circulated requesting customers to verify their identity. It asks customers to provide photographic copies of their passport, NI card, utility bill and bank statement. Do not respond to this email. Forward it to phishing@hmrc.gsi.gov.uk then delete it.

Subject: Individuals - Tax information newsletter, Issue: 2014/September

Date: 01 Sep 2014 09:14:24 +0200

From: HM Revenue & Customs <identity@idhmrc-gov.co.uk>

 **HM Revenue
& Customs**

Verifying Your Identity

In order for us to verify your identity please provide the following original certified documents.

Personal Identification - one Photo ID from the following list:

- Passport,
- National Identification Card (photographic),

Home Address Verification - one of the following:

- Utility Bill (less than 3 months old)
- Copy of Bank Statement - (less than 3 months old)

Take a digital photograph of these documents (>200dpi) and send them to identity@idhmrc-gov.co.uk

Once we have received these documents and performed our verification checks we will email you to let you know that your account is fully verified. You can also check your status in the Your Accepted Orders section of the portal.

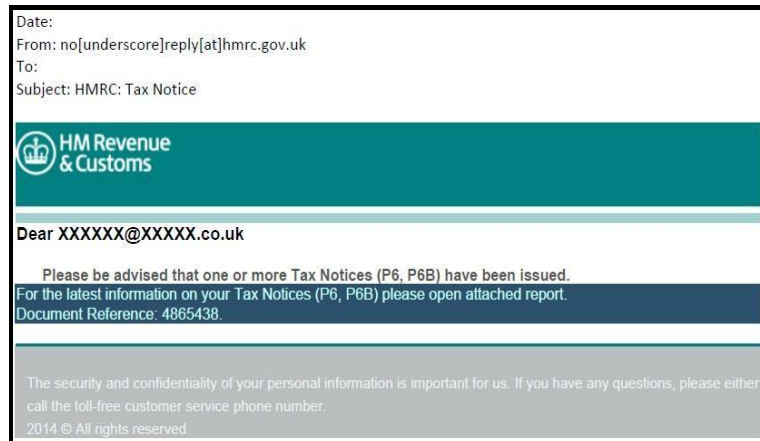
Yours sincerely,

HM Revenue & Customs

PAYE - P6/P6B 'You have received new messages from HMRC'

HMRC is aware of a bogus email being circulated advising customers their tax notices have been issued. The email includes an attachment which should not be opened as it contains a virus.

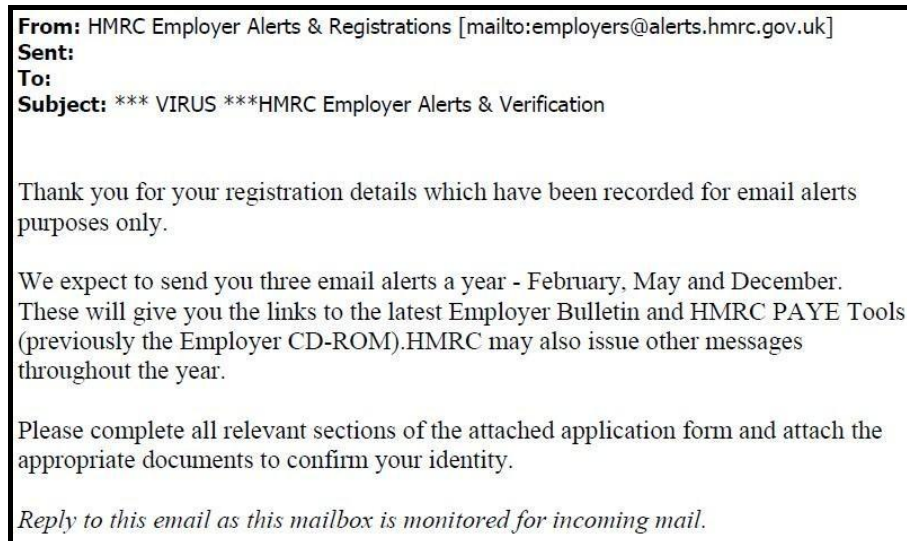
Do not respond to the email and delete it immediately.



HMRC Employer Alerts and Registrations

HMRC is aware that a bogus version of the 'Employer Alerts & Registrations' email is currently being circulated. The email advises customers that their registration details have been recorded for email alert purposes only. The fraudulent version of the email encourages customers to open an attached zip file and to complete all the relevant sections.

The attached zip file contains a virus and should not be opened. The genuine version does not contain a zip file.



Important information for employers - Employer Bulletin Issue 46

HMRC is aware of a bogus email being circulated advising customers that the latest version of the Employer Bulletin (Issue 46) has just been published. The email contains a separate zip file attachment which should not be opened as this contains a virus.

The genuine Employer Bulletin 46 was issued from 17 February and does not contain a zip file attachment.

From: HMRC Employer Alerts & Registrations [<mailto:employers@alerts.hmrc.gov.uk>]
Sent:
To:
Subject: Important Information For Employers

Employer Bulletin Issue 46 out now

The latest version of the Employer Bulletin issue 46 has just been published.
This edition contains the latest information about filing your PAYE information in real time.

To find out more open the attached document(s)

Your next employer email alert is scheduled for February 2014

*** Please do not respond to this email

If you have any concerns regarding the validity of this or any emails received from HMRC go to our Online Security pages for more information by using the web address below.
<http://www.hmrc.gov.uk/security/index.htm>

Could not process Online Submission for Reference ***/EG123456

HMRC is aware of a bogus email being circulated advising customers that HMRC has not been able to process their Full Payment Submission. The email includes an attachment which should not be opened as it contains a virus. Do not respond to the email and delete it immediately.

-----Original Message-----
From: gateway.confirmation@gateway.gov.uk [<mailto:gateway.confirmation@gateway.gov.uk>]
Sent: 07 November 2013 10:41
To:
Subject: Could not process Online Submission for Reference ***/EG123456
Importance: High

We could not process your Full Payment Submission.
The submission for reference ***/EG123456 was successfully received and was not processed.

Check attached copy for more information.

This is an automatically generated email. Please do not reply as the email address is not monitored for received mail.

This email was received from the INTERNET and scanned by the Government Secure Intranet anti-virus service supplied by Vodafone in partnership with Symantec. (CCTM Certificate Number 2009/09/0052.) In case of problems, please call your organisation's IT Helpdesk.
Communications via the GSI may be automatically logged, monitored and/or recorded for legal purposes.

VAT - successful receipt of online submission

HMRC is aware of a bogus email being circulated thanking customers for sending a VAT Return online. The email includes an attachment which should not be opened as it contains a virus.

Do not respond to the email and delete it immediately.

From: noreply@hmrc.gov.uk [noreply@hmrc.gov.uk]
Sent: To:
Subject: Successful Receipt of Online Submission for Reference 596796698

Thank you for sending your VAT Return online. The submission for reference 596796698 was successfully received on 2013-04-10 T10:41:25 and is being processed. Make VAT Returns is just one of the many online services we offer that can save you time and paperwork.

For the latest information on your VAT Return please open attached report.

Refund companies

HMRC is aware of companies who issue emails advertising their services. They offer to apply to HMRC for a rebate of National Insurance/tax on the customer's behalf, usually for a fee.

These companies are not connected with HMRC in any way.

Historical phishing emails

The following are descriptions of phishing emails already reported by customers to HMRC: **PayPal**

Emails advising customers to download an attachment to request a tax refund via PayPal. Do not download the attachment.

Your tax refund is available via PayPal

Dear tax payer,

After the last annual calculations of your financial activity, we have determined that you are eligible to receive a tax refund of 2691.98 GBP.

You can submit your tax refund request with any of the banks listed below through PayPal.

Banks:

- Halifax
- Lloyds TSB
- Barclays
- Santander

Download the attachment in this mail, fill out the form and submit to initiate your tax refund.

After submission, it takes up to five working business days for your refund to be completed.

Note: A refund can be delayed for a variety of reasons. For example, submitting invalid information or applying after deadline.

Yours Sincerely,

HM Revenue & Customs

Security checks

Emails sent to customers from secure@hmrc.gov.uk claiming that HMRC is carrying out additional security checks and requesting confirmation of bank details. Do not click on any of the links contained in the email.

Export Clearance Process (Delivery Stop Order)

Emails claim that goods have been withheld by customs and require a payment before release.

Requests made to customers for payment or personal information

HMRC is aware that customers have received emails requesting personal details or payment in exchange for:

From: "1-1@hmrc.gov.uk" <1-1@hmrc.gov.uk>
Sent: Saturday, 16 March 2013, 13:52
Subject: Special Report: Seriously Read & Return



HM Revenue & Customs - 100 Parliament Street
London, SW1A 2BQ, United Kingdom
Department: Audit and Risk Committee Team
Telephone - +44-7045772860
Telephone - +44-7045779897
Fax No - +44-700-593-1276

Message: Sole Beneficiary
File Code: RC/8366-32

This message is to inform you of a report that will be of great help to redeem you from all difficulties experienced in securing your funds due to inappropriate documentation of your case file presently forwarded to my department for correction before payment. I received some documents on your behalf from the Supreme Court of the United Kingdom, instructing that we should investigate your international fund payment case and return an advanced payment of Fifteen Million United States Dollars which was paid into an account on your name because they are no longer receiving information from your representatives on this issue.

In view of the above, I have been assigned to handle your case and I am notifying you through this channel because your email address is contained in the documents I received from the Court. Following the recent information concerning the issues delaying the payment of your funds, we have reviewed more cases of delayed payments including your records and have decided to assist our local and international financial institutions in resolving and releasing most individual withheld and unpaid funds which includes contract/inheritance funds, gambling/lottery awarded funds (sponsored by multinational companies) and other private business suspended/withheld funds yet to be paid to its beneficiary's foreign account worldwide.

Further to this development, our defense strategy has yielded a voluminous result through immense resolution of financial issues with our local and foreign financial units involved in your case and our extensive investigation confirmed that you are the original beneficiary approved to receive an advanced payment of \$15,000,000.00 USD meant to be credited into your foreign bank account pending your acknowledgment in the provision of the requirements needed for an international and final payment of your funds.

I will provide you every necessary documents that will enable you receive your funds and for proper identification, you are advised to provide a scanned copy of your driver's license or international passport (any identification document) including details of your residential address for postal delivery. Also note that I will forward you the documents in my possession as soon as I receive your quick response.

Yours Sincerely,
Ms. Jennie Granger.
(Director General Enforcement & Compliance).
HM Revenue & Customs (HMRC).

- lottery winnings
- seized goods/packages (held by Customs and Excise)
- certificates/bonds
- inheritance payments

HMRC will never request payment or personal details by email.

If you receive any of these emails please forward them to phishing@hmrc.gsi.gov.uk and then delete them.

Note: fraudsters sometimes sign off such scams using the name of a genuine member of HMRC to try and make the scam appear more genuine. If you're in any doubt, please forward the email to HMRC for verification.



HM REVENUE & CUSTOMS

12 BOOTH STREET WEST, LONDON, M13 9EP

Our Ref: HM/2510/9805/09

Your Ref:

Date: 09/09/2009

TO: OVERSEAS CREDIT UNION, LONDON.

Attn

PUT-ON-HOLD THE REMITTANCE OF 2,613,500.00 EUROS

It has come to our notice through our intelligence network that your office has affected the remittance of the above mentioned sum. The transfer was carried out designated via your correspondent bank.

We therefore write to mandate that the remittance of 2,613,500.00 Euros in favour of Mr. Nicolas Baron be put-on-hold with immediate effect in accordance with the Drug Trafficking and Money Laundering Act as amended in Degree 7 Section 660(1).

We hereby direct that the beneficiary should present to us the original Clean Bill of Records Certificate for due clearance thereby ensuring for the release of the aforementioned funds into his designated bank account.

Strict adherence to this directive is mandatory.

Yours faithfully,



Mr. Alex Andrews (Chairman)

cc: Ministry of Justice
cc: Bank of England (BOE)
cc: Ecobank
cc: Deutsche Bank, Germany

DESPATCHED

Compensation claim

The scam leads customers to believe that they may have been the victim of fraud and requests personal details on the pretext that compensation will be paid.

HER MAJESTY CUSTOMS AND REVENUE COMMISSION
50 Hall Martins Street
London United Kingdom
44-70-40124-973
44-7011146-604
44-70-1113-2707
44-70-00804-579 (FAX)
paulgray@hmcustomsrevenue.com
admin@hmcustomsrevenue.com

Dear Victim,

COMPENSATION OF SWINDLED VICTIMS

Importantly, for introduction purpose, I am Mr. Paul Gray, acting chairman, Her Majesty Customs and Revenue Commission.

Sequel to complaints received as regards some foreigners who lost their hard-earned money either by the form of false estate, contracts or victims of swindlers. consequent to memorandum of understanding reached with the affected Africa countries (nigeria, ghana etc), we have decided to compensate proven victims. More so, considering the fact that most of these swindlers falsely use government agency names and logos in perpetuating this illegal act. The British government and the affected African countries have deemed it feet to verify various reports with the view to make adequate reconciliation by paying compensations (amount lost) to the affected victim/s.

We have forwarded this memo to you because your name falls amongst the shortlisted victims presented to us for urgent and necessary attention. This initiative was borne out of british government desire to boost its campaign against corruption particularly countries of africa. please help fight corruption in Africa.

The British government in conjunction with the affected Africa countries (African Development Bank) has established a Victims Redress and Compensation Funds (VRCFs). The funds is absolutely meant for the sincere compensation of all affected victim/s. Her Majesty Customs and Revenue Commission solely supervises, monitors and allocates compensation.

As a matter of urgency, do not delay to contact us as soon as you receive this email message to enable us expedite action for the payment of your lost actual amount immediately.

In your response, for proper analysis and adequate compensation fixed, please provide the following information:

Total amount lost.....
Age.....
Telephone.....
Fax.....

Letter scams

Publication of companies and VAT registration numbers in the UK

Whilst this is not a phishing scam HMRC is aware of a letter which is being issued to customers which leads them to believe that they are required to provide details of their VAT registration number.

This company is not connected to HMRC and you are under no obligation to reply to the letter.

[Example of the letter \(PDF 219K\)](#)

Account change notification

HMRC is aware of a letter which has been issued to customers advising them of a change to HMRC's bank account details. This is a scam, please do not respond to this letter. To check how to pay HMRC, please see the information shown by following the link below:

[HMRC bank account details - A to Z](#)

An example of the fraudulent letter can be seen by selecting the link below:

[Example - 'Account change notification letter' - scam \(PDF 187K\)](#)

Bogus callers

HMRC is aware that some customers have received telephone calls or home visits from people claiming to be from HMRC. They are encouraged to provide their bank account details in exchange for tax advice enabling them to make a payment or obtain a refund of tax. A fee is charged for this service.

If you cannot verify the identity of the caller we recommend that you report it to the police immediately.

SMS text messages

If you receive an SMS text message claiming to be from HMRC offering a tax refund in exchange for personal / banking information, you should not respond. Do not open any links contained within the message and delete it immediately.

Request to complete NRL1 forms and return by Fax

Lettings agents and landlords living abroad are being targeted by a series of scams. These request completion of a form NRL1 (by email, letter or fax) and ask for a considerable amount of personal information.

These forms (which may be headed 'Application for Withholding Certificate for Dispositions by Foreign Persons of UK Real Property Interests' or 'Application for a tax-free account and to receive rental income without deduction of tax for Non- UK Residents') are not issued by HMRC and should not be completed.

HMRC will never ask you to disclose personal information by email or fax.