

Phishing emails and bogus contact: HM Revenue and Customs examples

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

It will assist our investigations if you report all 'HMRC related' phishing emails and bogus text messages to HMRC. Even if you receive the same / similar phishing email or text message 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 or text message, as they may contain malicious software or direct you to a bogus website.

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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
- srvcs@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:-



Pending Tax Refund

Dear Sir/Madam,

We would like to notify you that you still have an outstanding tax refund of £265.84 from overpaid tax from year ending 2014, despite our previous letters regarding your refund we are yet to receive your claim. Requests for refunds are time limited please use the link below to complete your claim online also note the following:

- You have until the 1st of December 2015 to make your claim
- Reference No: 2014/956324/B
- We can only process a refund for the tax year we have detailed above

[Start Claim >>](#)

We aim to send repayments within 2 weeks, but it may take longer in some cases. You should wait 4 weeks before contacting us about the payment.

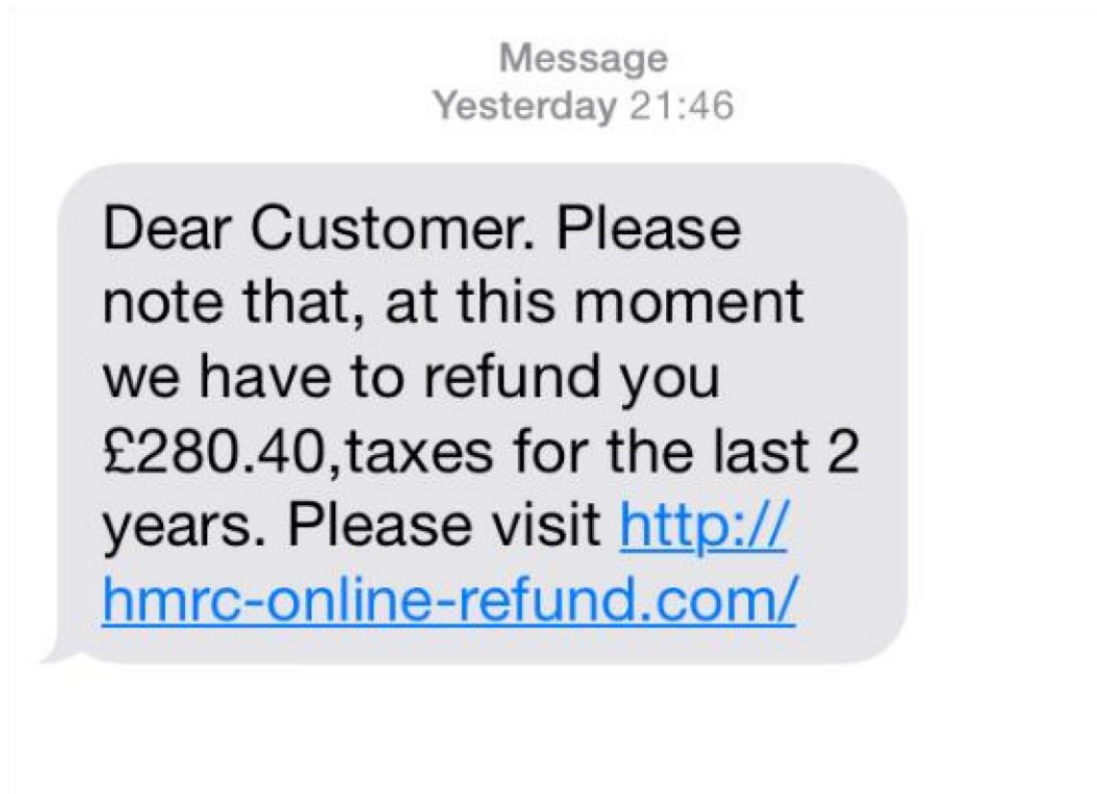
HM Revenue and Customs

SMS / text messages

HMRC may occasionally issue SMS / text messages, however these messages will never request personal or banking information. If you receive a text message claiming to be from HMRC offering a 'tax refund' in exchange for personal / banking details you should not respond. Do not open any links contained within the message.

It would assist our investigations if you could forward details of the text message to us via email to phishing@hmrc.gsi.gov.uk before deleting it.

An example of a phishing SMS / text message can be seen below



Recent Phishing email Scams

Online Service Complaints - Submission received by HM Revenue and Customs

HMRC is aware of a bogus email being circulated advising customers that HMRC has received a complaint. The email includes an attachment which should not be opened as it contains a virus.

Do not respond to the email or download any attachments and delete it immediately.

Subject: FW: Online Service Complaints - Submission received by HM Revenue and Customs

Attached: HMRC Complaint.zip (820 B)

From: HMRC Complaints [mailto:helpdesk@ir-efile.gov.uk]
Sent: Thursday, October 08, 2015 12:39 PM
To:
Subject: Online Service Complaints - Submission received by HM Revenue and Customs

HM Revenue & Customs HM Revenue & Customs

• Home
• Contact HMRC
• Help

Online Service Complaints

HMRC has received the above-referenced complaint from one of your customers regarding their dealings with you. The details of the consumer's concern are included on the reverse. Please review this matter and advise us of your position.

In the interest of time and good customer relations, please provide the HMRC with written verification of your position in this matter by Sep 09, 2015. Your prompt response will allow HMRC to be of service to you and your customer in reaching a mutually agreeable resolution. Please inform us if you have contacted your customer directly and already resolved this matter.

HMRC develops and maintains Reliability Reports on companies across the United Kingdom. This information is available to the public and is frequently used by potential customers. Your cooperation in responding to this complaint becomes a permanent part of your file with the HMRC. Failure to promptly give attention to this matter may be reflected in the report we give to consumers about your company. We encourage you to print this complaint (attached file), answer the questions and respond to us. We look forward to your prompt attention to this matter.

The original of this email was scanned for viruses by the Government Secure Intranet virus scanning service supplied by Vodafone in partnership with Symantec. (CCTM Certificate Number 2009/09/0052.) On leaving the GSI this email was certified virus free.

Communications via the GSI may be automatically logged, monitored and/or recorded for legal purposes.

- © Crown Copyright
- Terms & Conditions
- Privacy policy
- Accessibility
- Feedback
- Complaints

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.

ATTENTION:

Our Ref: MF/UK/CB-XX-21/15

11/06/2015

HM Revenue & Customs
Personal Tax Office

BRITISH INLAND REVENUE TAX NOTICE -

The Directorate-General for Tax and Customs Policy Revenue of the United Kingdom via its intelligence monitoring network have discovered that NY Merchant Bank, New York, USA initiated a transfer of \$1,000,000.00 equivalent in local acceptable currency £640,000.00 being proceeds of Sony Corporation Charity Donation, without the payment of a Residential Income Tax (Income from Abroad either on Foreign Pension, Rent from Property Abroad, International Charities & Lottery Donations, International Capital Investment Interest).

Residential Tax is the sole responsibilities of the beneficiary especially been that the funds are been transferred from outside the shores of the United Kingdom and not from or within the European Union countries nationals, the below addressed beneficiary is entitled to a residential income tax of 0.2% on prize and charities processed from Sony Corporation, New York, USA.

- Name:
- Address:
- Taxable Incoming Transfer Rate: 2% = £12,800 (Payable by Beneficiary).
- Taxable Charity Income: £640,000.00

The transferred £640,000.00 is currently been placed on HOLD due to the Tax Investigation Service Department indicating you as a Legal Resident of the United Kingdom, in this case it is mandatory that the Residential Income Tax be settled before a successful release of the held £640,000.00 can be authorized into your operating bank account. In accordance with British Tax system of Inland Revenue Ordination Decree 2003 Section 51 of UK Tax Legislation Law reviewed by the UK Government and former State Secretary of Ministry of Finance, Revision of Tax 2005.

HMRC writes to the awareness of both the beneficiary and the transferring financial institution NY Merchant Bank, USA that during the process of transferring such amount of money exceeding £10,000 into the shores of the United Kingdom, the recipient has to comply fully with the provision of the financial regulations and directives contained in Section 51 of 2003 decree act which stipulates that for any incoming international transfer from £10,000 outside the European Union countries the recipient is entitled to .2 % of the transferred amount.

Failure by the beneficiary to abide to the lay down procedures, regulations and settling of taxable rate of £12,800 will result to complete termination of pending transferred sum of £640,000.00 and will be considered under the UK laws and policy of confiscation & returns.



Ruth Owen
Director General Personal Tax

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 be 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 \(PDF 219K\)](#)

Bogus callers

HMRC is aware that some people have received telephone calls or home visits from people claiming to be from HMRC. These bogus callers may encourage you to provide bank account / personal information in exchange for 'tax advice' or a bogus refund.

If you cannot verify the identity of the caller we recommend that you do not liaise with them. You may wish to consider reporting the incident to Action Fraud.

[View details of current contact issued from HMRC](#)

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.