

HMRC and criminal investigations

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CATEGORY:

ARTICLE

CLIENT TYPES:

HIGH-NET-WORTH INDIVIDUALS

PROFESSIONAL ADVISORS



HMRC reserves complete discretion to conduct a criminal investigation in any case and to carry out these investigations across a range of offences and in all the areas for which the Commissioners of HMRC have responsibility.

In practice however, Criminal Investigation will be reserved for cases where HMRC wants to send a strong deterrent message or where the conduct involved is such that HMRC thinks that only a criminal sanction is appropriate.

When HMRC is considering whether a case should be investigated under the Civil Investigation of Fraud procedures or is the subject of a criminal investigation, one factor which HMRC will take in to account is whether the taxpayer has made a complete and unprompted disclosure of the offences which HMRC suspect have been committed.

HMRC is responsible for investigating crime involving all of the taxes and other regimes it deals with. However it is not responsible for criminal prosecutions. The decision whether to bring a criminal prosecution is made by the Crown Prosecution Service.

A criminal investigation in to tax fraud is very serious, and if you are convicted, you will face a lengthy term in prison, and the benefit of crime can be confiscated. It is imperative that you obtain legal advice at a very early stage.


We have extensive experience of helping tax payers at all stages of a criminal investigation.

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