

# Phishing emails and bogus contact: 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](mailto: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
- 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:-

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

The screenshot shows a fraudulent website designed to look like the HM Revenue & Customs (HMRC) portal. The header features the HMRC logo and navigation links: Home, Contact us, About us, Jobs, Accessibility, Feedback, and Help. A search bar and a link to 'Tax agents & advisers' are also present. The main content area is divided into two sections: 'Address Information' and 'Credit Card Information'. The 'Address Information' section includes fields for Cardholder Name, Date of Birth (with Day, Month, and Year dropdowns), Mother Maiden Name, Address, Town/City, Postal Code, and Phone Number. The 'Credit Card Information' section includes fields for Bank Name, Debt / Credit Card Number, Expiration Date (with Month and Year dropdowns), Card Verification Number, and Sort Code (with a note '(If Shown On Card)'). A 'Submit Information' button is at the bottom. The footer contains the 'BUSINESS LINK' logo and various legal links: © Crown Copyright, Terms & Conditions, Privacy policy, Site Map, Freedom of Information, and 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](mailto:phishing@hmrc.gsi.gov.uk) then delete it.

**Date:** 13 January 2015 11:13:15 GMT  
**From:** John Smith <[john.smith@mail-irs.gov](mailto: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

|

## 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](mailto: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](mailto:identity@idhmrc-gov.co.uk)>



### 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](mailto:identity@idhmrc-gov.co.uk)

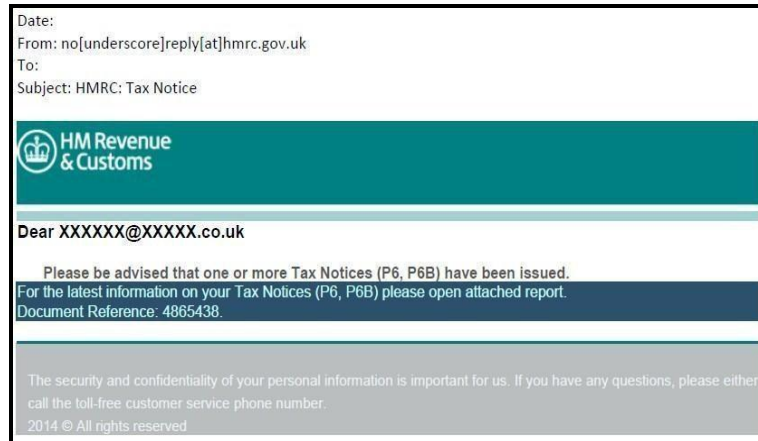
Once we have received these documents and performed our verification checks we will email you to let you know that your account is fully verified. You can also check your status in the Your Accepted Orders section of the portal.

Yours sincerely,

HM Revenue & Customs

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

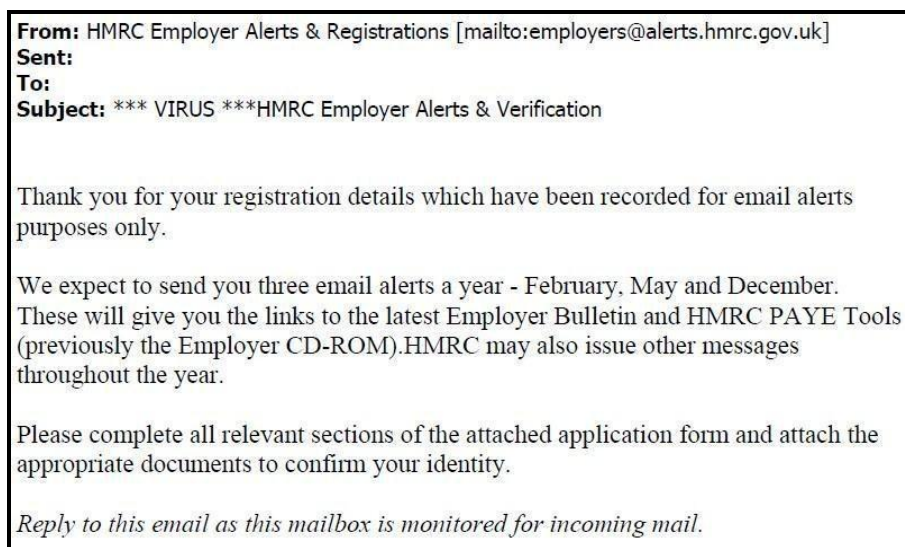
HMRC is aware of a bogus email being circulated advising customers their tax notices have been issued. The email includes an attachment which should not be opened as it contains a virus. Do not respond to the email and delete it immediately.



## 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.

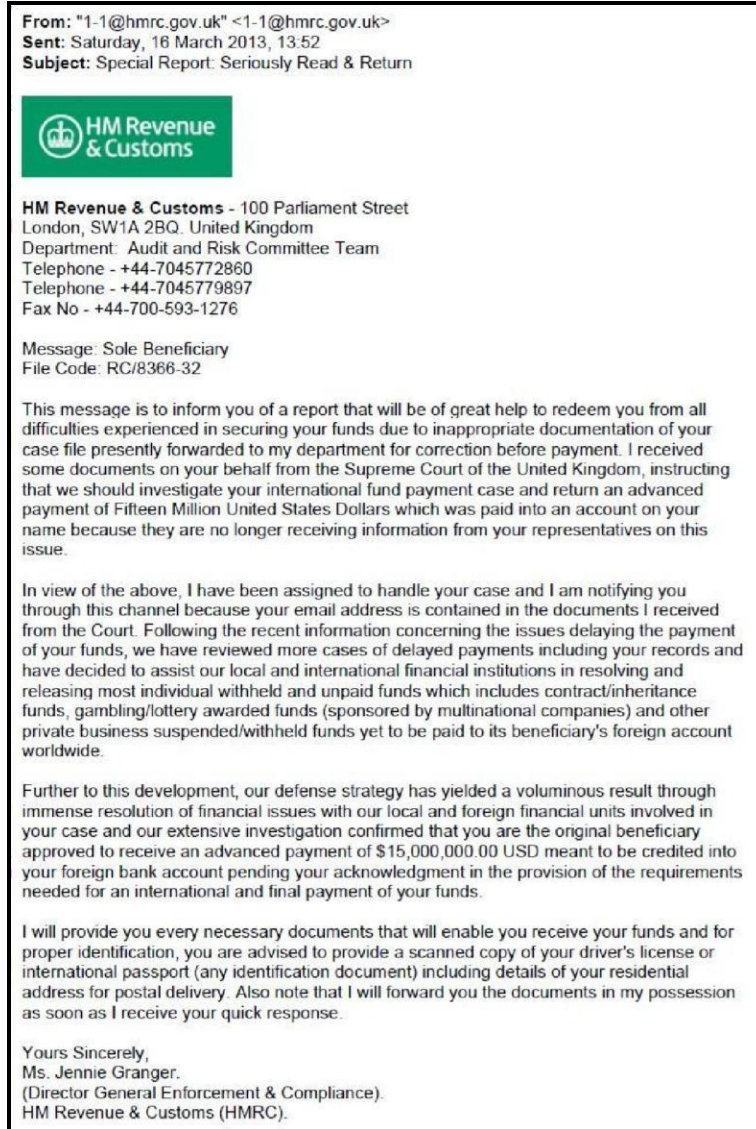
## Export Clearance Process (Delivery Stop Order)

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:



- 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](mailto: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 Taxation

Inland Revenue Board All Rights Reserved. Reg. Charity 516898

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

## 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

HMRC may occasionally issue SMS messages, however these messages will never request personal or banking information. If you receive an SMS message claiming to be from HMRC and offering a tax refund in exchange for personal/banking details you should not respond. It would assist our investigations if you could forward the SMS via email to [phishing@hmrc.gsi.gov.uk](mailto:phishing@hmrc.gsi.gov.uk) before deleting it. Do not open any links contained within the SMS. An example of a phishing SMS message can be seen below.

Message  
Yesterday 21:46

Dear Customer. Please note that, at this moment we have to refund you £280.40, taxes for the last 2 years. Please visit <http://hmrc-online-refund.com/>

[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.

