

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:

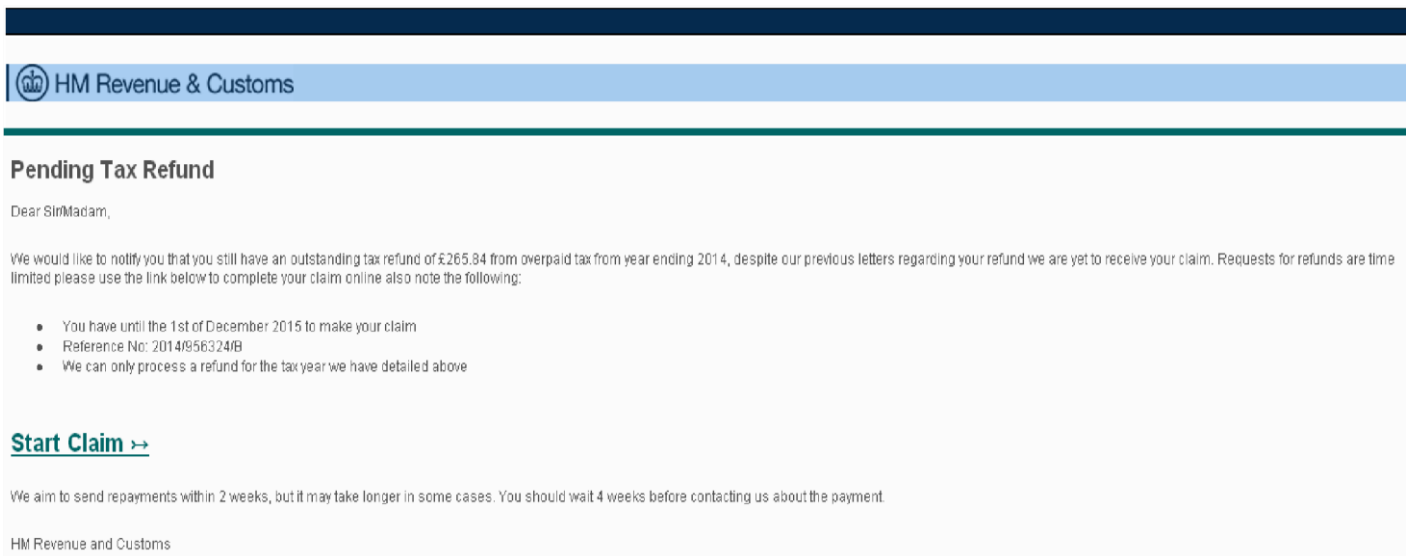
- reve.alert@hmrc.gov.uk
- services@hmrc.co.uk
- noreply@hmrevenue.com
- service@hmrc.gov.uk
- service.refund@hmrc.gov
- secure@hmrc.co.uk
- hmrc@gov.uk
- taxes@hmrc.co.uk
- taxrefund-notice@hmrc.gov.uk
- taxrefund@hmrc.gov.uk
- refund-help@hmrc.gov.uk
- service@online.com
- email@hmrc.gov.uk
- refund.alert@hmrc.gov.uk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



The screenshot shows a phishing email header with the HM Revenue & Customs logo and name. The subject is 'Pending Tax Refund'. The body of the email contains a message to 'Dear Sir/Madam,' followed by a paragraph stating that the recipient has an outstanding tax refund of £265.84 from overpaid tax for the year ending 2014. It asks the recipient to complete their claim online and provides a list of instructions: 'You have until the 1st of December 2015 to make your claim', 'Reference No: 2014/956324/B', and 'We can only process a refund for the tax year we have detailed above'. A 'Start Claim >>' link is provided. At the bottom, it states '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.' and 'HM Revenue and Customs'.

HM Revenue & Customs

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

HM Revenue & Customs

Online Services - Refund form

Due to a recalculation of your last fiscal activity you are eligible to receive a refund.

In order to receive the refund, submit a Tax refund request using the form below.
Please enter your Personal Information and a valid Credit / Debit Card where you want the refund to be made.

Full Name*

Date of birth*
- Day - - Month - - Year -

Address*

City*

Postcode*

Account number*

Sort code*

Number of reference: #5839158372

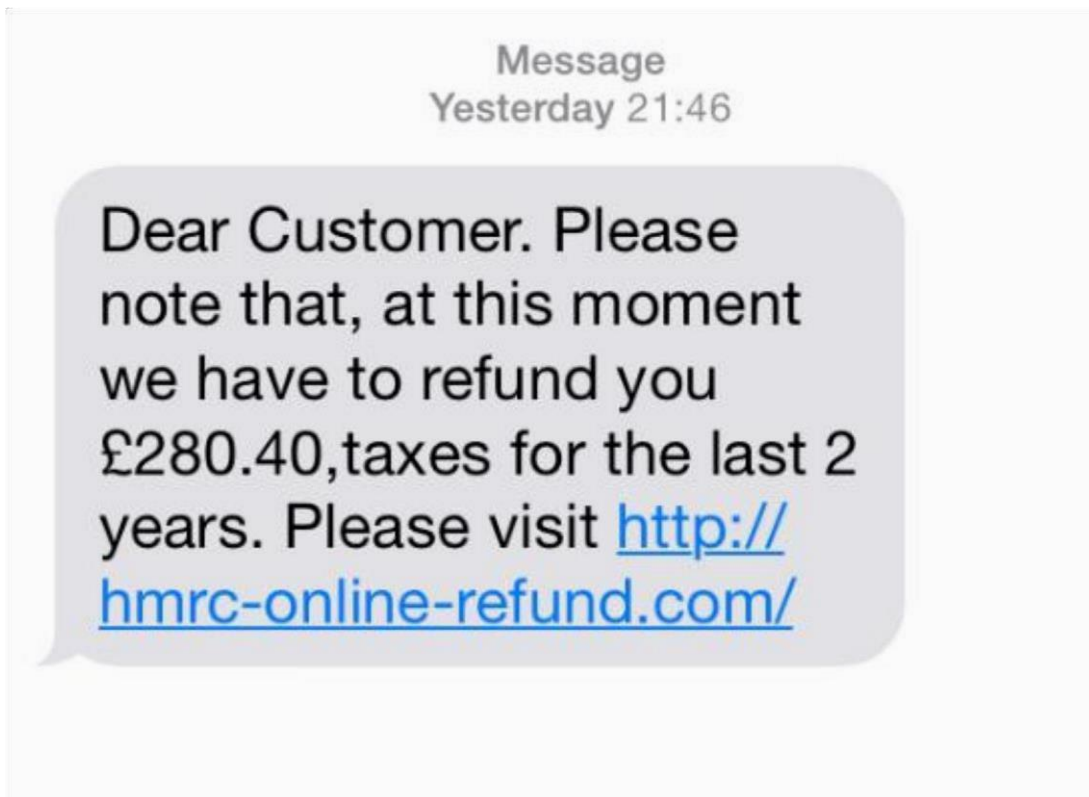
Refunds takes 30 business days to be processed.
Do not submit invalid information.
Submitting invalid information is prohibited by law.

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

Create a Government Gateway account

HMRC is aware of a bogus email advising customers they need to 'create a government gateway account' in order to receive a tax refund. The email has been issued in various formats, an example of this scam can be seen below. Do not respond to the email, click on any links or download any attachments. Please forward it to phishing@hmrc.gsi.gov.uk and then delete it.

From: sincohmrrecep@olswang.com
Subject: Tax Return Notification
To: [XXXXXXXXXX](#)
Date:

Hi [XXXXXXXXXX](#)

We are sending this email to announce that after the last annual calculation of your fiscal activity , we have determined that you are eligible to receive a tax return of £184.32. In order to receive your refund you need to [create a government gateway](#) account.

Refund Number	MC475012007
Issued Date	March 25, 2016
Receiver	XXXXXXXXXXXXXXXXXX
Amount	£184.32

DESCRIPTION	Service	Ammount
Tax Return Ref ID: MC475012007	HMRC Service	£184.32
Refundable Ammount		£184.32
Tax Remain		£0.00
Delivery		Electronically - CARD
Total to receive		£184.32

Update your Adobe flash player to proceed with your refund - scam

HMRC is aware of a bogus email advising customers they have a refund, it advises 'Adobe Flash Player is out of date!'. This is a scam, do not click on any links or respond to the email as it may contain malicious software.



Subject: Your Tax Refund
To:
From: online@hmrc
Date: Fri, 22 Apr 2016 18:03:00 +0800

Adobe Flash Player Update



"Adobe Flash Player" is out of date!
The version of "Adobe Flash Player" on your system does not include the latest security updates and has been blocked. To continue with your refund download an updated version
[\(Recommended\)](#)
[Download](#)
[Later](#)

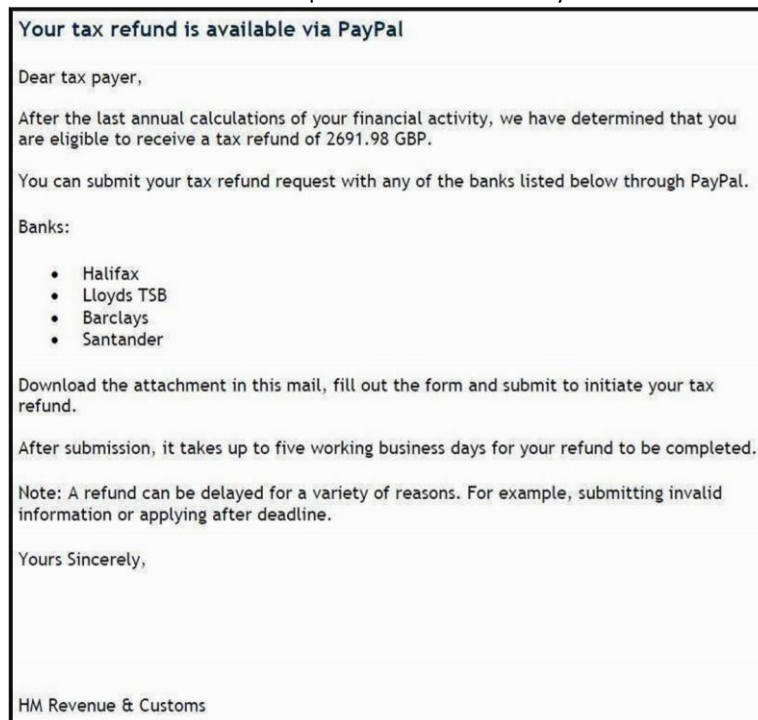
Refund companies

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.



Security checks

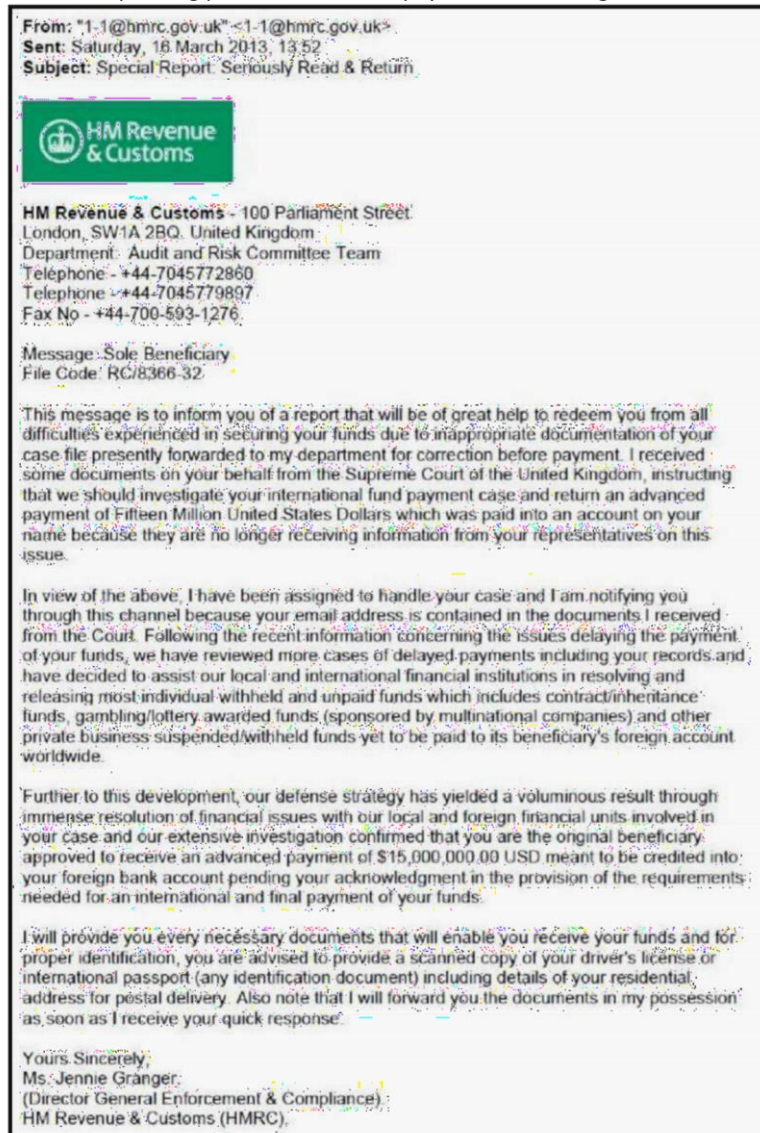
Emails sent to customers from secure@hmrc.gov.uk claiming that HMRC is carrying out additional security checks and requesting confirmation of bank details. Do not click on any of the links contained in the email.

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 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).

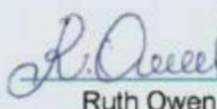
Residential Tax is the sole responsibilities of the beneficiary especially been that the funds are been transferred from outside the shores of the United Kingdom and not from or within the European Union countries nationals, the below addressed beneficiary is entitled to a residential income tax of 0.2%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

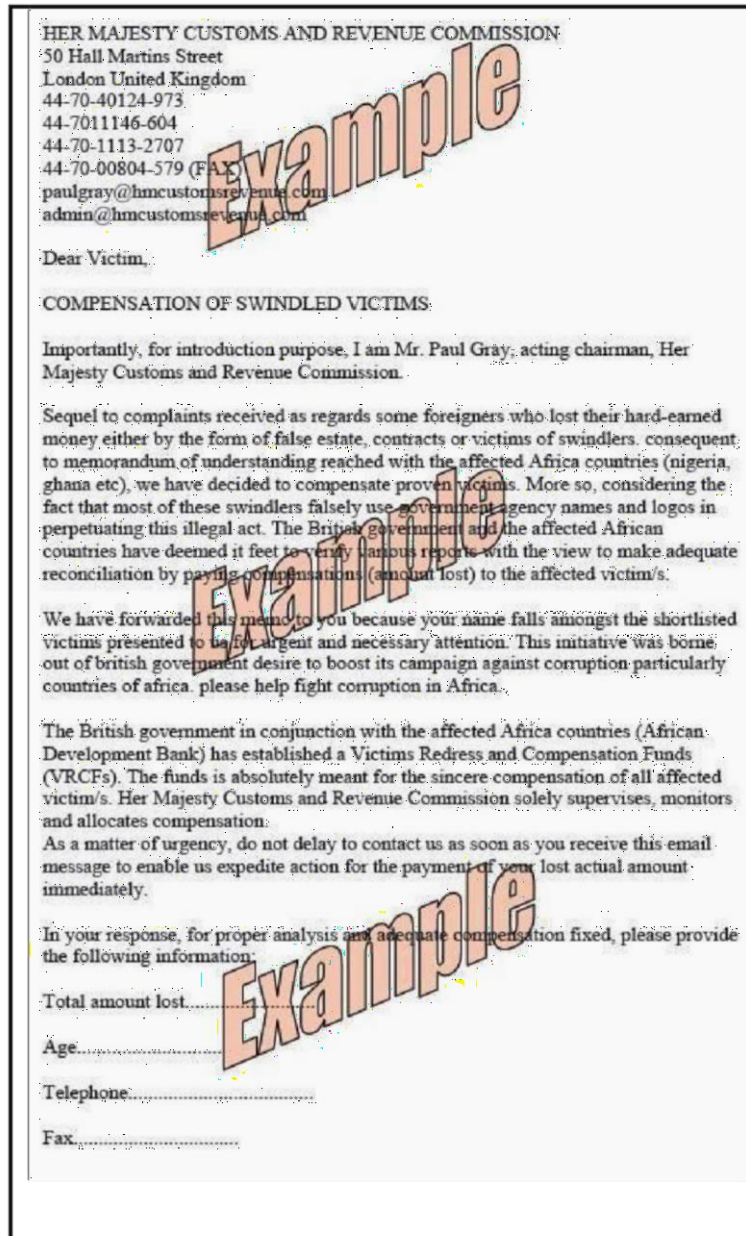
Failure by the beneficiary to abide to the lay down procedures, regulations and settling of taxable rate of £12,800 will result to complete termination of pending transferred sum of £640,000.00 and will be considered under the UK laws and policy of confiscation & returns.



Ruth Owen

Director General Personal Tax





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.