HMRC telephone calls to agents

General Features **Management of taxes**

01 March 2018

New procedures have been put in place by HMRC to address agents' security concerns where HMRC need to arrange a call back or when HMRC make an unexpected call to agents about their clients.

HMRC have advised us that from January 2018 the process will operate as outlined below.

Agent single use passwords for call backs

Where an agent requests a call back for a matter related to either self-assessment or PAYE for an issue that cannot be dealt with during their initial call to HMRC, HMRC will take a password from the agent to be quoted by the HMRC adviser who makes the call back. The password will be for that call only.

Unexpected calls from HMRC

The process for unsolicited calls from Debt Management and Banking (DMB) and VAT departments when an agent requires proof that the call is genuinely from HMRC is as follows:

- DMB can be asked to quote two characters from the agent reference number. They may also refer to earlier contacts or information held.
- VAT will quote the four digit ID as an extra assurance.

HMRC callers will also offer a call back should the agent remain concerned.

Self-assessment/PAYE unsolicited calls may be made by HMRC if there is a need to discuss correspondence recently received. HMRC callers will offer reference to earlier correspondence/phone calls as proof of identity.

HMRC have identified self-assessment/PAYE, DMB and VAT as the most likely to require these processes. However, if the requirement for call backs or unexpected calls from HMRC regularly occur with other departments, HMRC are willing to explore a similar solution if it is necessary.

The CIOT and ATT would welcome feedback from members about how the new procedures are operating in practice.