

10 questions in a Code of Practice 9 tax fraud investigation

The six questions asked on Direct Taxes in a Code of Practice 9 interview are:

- **Have any transactions been omitted from or incorrectly recorded in the books of any business with which you are or have been concerned, whether as a director, partner or sole proprietor, to the best of your knowledge or belief?**
- **Are the accounts sent to the HM Revenue and Customs for each and every business with which you have been concerned, whether as a director, partner or sole proprietor, correct and complete to the best of your knowledge and belief?**
- **Are all the tax returns of each and every business with which you are or have been concerned, whether as a director, partner or sole proprietor, correct and complete to the best of your knowledge or belief?**
- **Are all your personal tax returns correct and complete to the best of your knowledge and belief?**
- **If you have acted as a trustee, administrator or executor or in any similar capacity, are the tax returns and accounts that have been sent to HMRC in that capacity correct and complete to the best of your knowledge and belief?**
- **Will you allow an examination of all business books, business and private bank statements and any other business and private records in order that HM Revenue and Customs may be satisfied that your answers to the first five questions are correct?**

The four questions which are asked on Value Added Tax in a Code of Practice 9 interview are:

- **Have any transactions been omitted from, or incorrectly recorded, in the books and records of any business with which you are or have been concerned, whether as director or managing officer, sole trader or partner?**
- **Are the books and records you are required to keep by HM Revenue and Customs for any business with which you are or have been concerned, whether as director or managing officer, sole trader or partner, correct and complete to the best of your knowledge and belief?**
- **Are all the VAT returns and any business with which you are or have been concerned, whether as director or managing officer, sole trader or partner correct and complete to the best of your knowledge and belief of the (name of legal entity) for which you are (responsible status) correct and complete to the best of your knowledge and belief?**
- **Were you aware that any of the VAT returns were incorrect or incomplete at the time they were submitted?**