# Corresponding with HMRC by email

HMRC takes the security of personal information very seriously.

## About the risks

The main risks associated with using email that concern HMRC are:
- confidentiality/privacy - there is a risk that emails sent over the internet may be intercepted
- confirming your identity - it is crucial that we only communicate with established contacts at their correct email addresses
- there is no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

## How we can reduce the risks

We will desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We are happy to discuss how you may do the same but still provide the information we need.

## If you don't want to use email

You may prefer that we don't respond to your enquiry by email, for example because other people have access to your email account. If so, we are happy to respond by an alternative method. We will agree this with you either by telephone, fax or in writing via post.

### If you do want to use email

If you would like me to respond to your query by email, we will need you to confirm in writing by post, email or fax:
- that you understand and accept the risks of using email
- that you are content for financial information to be sent by email
- that attachments can be used

## Contacting you direct

If you would like us to contact you direct, we will need you to confirm:
- the names and email addresses of staff within your organisation with whom we may correspond by email
- that you have ensured that your spam filters are not set to reject and/or automatically delete HMRC emails

## Contacting your agent

If you would like us to contact authorised representatives of your organisation's agents, we will need you to confirm their names and email addresses.

## How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We will review the agreement at regular intervals to ensure there are no changes.

## If we receive email from someone we don't recognise

If we receive email contact from someone we don't recognise from the information you gave us, we will verify the position with you before responding.

## Opting out

You may opt out of using email at any time by letting us know.

## More information

See HMRC Privacy Notice, visit Gov.uk - https://www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you

If you do want to use email to correspond with the HMRC VCRT, please confirm in writing by post or email. The completed template can be emailed to the VCR Team at enterprise.centre@hmrc.gov.uk or posted to: Venture Capital Reliefs Team, HM Revenue & Customs, WMBC, BX9 1QL.

You may find the following template helpful:

I.........................................................................................................(Name)

Of...............................................................................................(Company Name)

.........................................................................................(Company Address)

.......................................................................................................

Confirm that I have read the above guidance and:
- **I would like HMRC Venture Capital Reliefs Team to respond to my queries by email**
- **I understand and accept the risks of using email.**
- **I am content for financial information to be sent by email**
- **I confirm that attachments can be used**
- **I confirm that I have ensured that my organisation's spam filters are not set to reject and/or automatically delete HMRC emails**

The names and email addresses of staff within my organisation with whom the HMRC VCRT may correspond by email are as follows:

Name Email address

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I also confirm that I am happy for HMRC VCRT to correspond by email with my authorised representatives of my organisation's agents, whose names and addresses are:

Name Email address

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........................... (Signature)

........................... (Date)

........................... (Capacity in which signed, *for example Director, Officer of the Company*)

........................... (Organisation Name)

***Your confirmation will be held on file with HMRC VCRT and will apply to future email correspondence with HMRC VCRT. HMRC VCRT will review the agreement at regular intervals to ensure there are no changes required.***