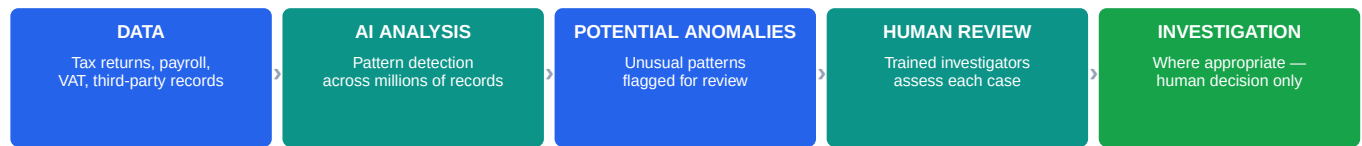




HOW AI HELPS HMRC ANALYSE MILLIONS OF TAX RECORDS

How AI Supports Modern Tax Investigations



WHAT AI DOES

- ☐ Processes millions of records quickly
- ☐ Identifies unusual statistical patterns
- ☐ Compares data across multiple sources
- ☐ Flags cases for human review
- ☐ Prioritises investigator time
- ☐ Detects links between entities
- ☐ Applies consistent analysis at scale

HUMAN OVERSIGHT

- ☐ Investigators review every flagged case
- ☐ Evidence gathered before action taken
- ☐ Individual circumstances considered
- ☐ Legal decisions made by HMRC officers
- ☐ Full appeal rights remain in place

WHAT AI DOESN'T DO

- ☒ Prove that fraud has occurred
- ☒ Make legal decisions
- ☒ Replace trained investigators
- ☒ Understand individual circumstances
- ☒ Remove the right to appeal
- ☒ Guarantee accurate results
- ☒ Act without human oversight

BUSINESS TIPS

- ☐ Keep accurate and complete records
- ☐ File returns on time, every time
- ☐ Retain invoices, receipts & statements
- ☐ Disclose errors proactively
- ☐ Seek professional advice if unsure

AI IS A PRIORITISATION TOOL. HUMAN INVESTIGATORS MAKE ALL DECISIONS. EVERY TAXPAYER RETAINS THE RIGHT TO



AI helps analyse information efficiently — but human judgement, evidence and due process remain essential.

