

**CTIM No.153/2012**

**23 October 2012**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Tax**

**Scam Alert – Tax Investigation Visit**

The Inland Revenue Board (IRB) has made an announcement to alert the public on fraudulent tax investigation visits by unauthorised parties.

Tax investigations involve surprise visits to taxpayers' business premises, personal residences, agents / representatives and various third parties' premises and are conducted in a professional, courteous, fair and reasonable manner in accordance with the provisions and regulations of the Income Tax Act 1967. They are carried out with priority given to high-profile cases in order to improve compliance.

To avoid falling victim to a scam tax investigation visit by unauthorised persons, the IRB has advised that taxpayers perform the following checks:-

1. Check the authority card carried by the senior officer supervising the investigation; call the number on the authority card; ask for his full name and rank, and then do a further verification of his identity by contacting the IRB Customer Service Center at **1-300-88-3010**;
2. Request the investigating officer to give specific provisions of the Income Tax Act 1967 related to the visit and double-check the answers by contacting the IRB Customer Service Centre at **1-300-88-3010**;
3. Request for the telephone number, full name and rank of the senior officer supervising the investigation. Verify with the IRB Customer Service Center at **1-300-88-3010** after details are given.

For more information on how a tax investigation is carried out and the rights and responsibilities of a tax investigation officer, tax agent and taxpayer, members may refer to the [Tax Investigation Framework](#) issued by the IRB at our website or at [IRB's](#) website.

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