

## OUTBOUND EMAIL POLICY SUMMARY

### STAFF EMAIL POLICY RELATES TO

#### STAFF WHO CAN INITIATE THE OUTBOUND EMAIL PROCESS

- Investigations SME & LE
- Compliance Technology & Audit and Forensics
- LE Assistance

#### OTHER STAFF WHO CAN USE THE OUTBOUND EMAIL PROCESS

- NCE and LTS can only use outbound email to Customers where the Customer's consent has already been obtained by Investigations, CT&A and Forensics or LE Assistance, and they are undertaking an activity with that Customer that is related to the original audit case.

### PROCESS

#### CUSTOMER

- For the purposes of this policy Customer includes taxpayer, social policy customer, tax agent, or nominee.

#### CONSENT FORM PROCESS

- Outbound email is offered as a communication option before any email communication begins.
- If the Customer wishes to communicate via email a blank email consent form is given to the Customer.
- Customer completes the consent form and delivers it to the Officer.

#### SENDING OUTBOUND EMAILS

- Convert document to PDF.
- Open new email and attach PDF version of correspondence to email.
- Subject line of email to start with "In confidence", followed by the actual subject of the communication.

#### SENDING TIME SENSITIVE OUTBOUND EMAILS

- Applies to all time sensitive outbound emails, such as disputes documents.
- Draft document to Customer in MS Word as normal.
- Insert scanned signature into document.
- Convert document to PDF.
- Telephone Customer to advise email and attached document will be sent and confirmation requested by reply.
- Open new email and attach PDF version of correspondence to email.
- Subject line of email to start with "In confidence", followed by the actual subject of the communication.
- Send email to Customer with 'reply requested' option ticked.

### OTHER KEY MESSAGES

- Subject line of email must contain the words "In confidence".
- Written documents attached to email are attached in PDF format unless Team Leader/Manager permission is given to send in another format.
- All sent emails must be saved using PDF software to retain the header information including date and timestamp and must be attached in eCase.
- The body of the email should primarily be used to introduce and refer to the attachments provided. It should not be used to display, request or discuss commercially sensitive information or the merits or otherwise of an issue. These matters should be covered in an attachment or several attachments.
- The language and style should be consistent with the Investigations Customer Contact Best Practice and be at a professional level. Jargon or casual language should be avoided.
- The peer review policy applies to all email correspondence.
- Tax agents can only consent to email communication on behalf of their clients for the tax types they are linked to. This is an important point that must be checked before emailing any information to the tax agent.

- If the Customer has copied other users into emails back to IR, IR is to respond to the sender only and not use the 'reply to all' function.

## **GUIDELINES FOR SENDING ORIGINAL DOCUMENTS VIA EMAIL (NON PDF VERSIONS)**

### **EXAMPLES OF WHEN A WORKING COPY OF A SPREADSHEET MAY BE RELEASED:**

- A working copy of a spreadsheet may be released: -
  - Where we are working collaboratively with the taxpayer/agent on the calculations. Care needs to be taken when spreadsheets are returned that the formulas are verified, and that any 'final figures' agreed to are contained in a PDF format to prevent alteration after agreement.
  - Where the nature of the process is complex and requires a breakdown to enable the agent to validate and verify these.
  - Where the provision of the spreadsheet further enables the enhancement and progress of the audit process

A working spreadsheet would not be provided if this would disclose information that is not readily available in the public forum e.g. IR internal risk profiling or benchmarking models.

### **APPROVAL PROCESS**

- Team Leader and/or Manager approval must be obtained prior to sending any documents in a format other than PDF and must be clearly documented.
- If an excel spreadsheet is to be sent in its original format then this is required to be cleansed to ensure that the spreadsheet does not contain any information from other cases, including old formulas and cell contents that are hidden.