

SAR Glossary Codes for reporters

COVID-19 advisory note – May 2020

United Kingdom Financial Intelligence Unit (UKFIU)

In April 2020 the UKFIU published three new Suspicious Activity Report (SAR) glossary codes for reporters as a result of the increased threat posed by organised crime groups (OCGs) seeking to exploit the COVID-19 situation by means of fraud. The UKFIU has reviewed the use of these codes over the last few weeks and thought that it may be useful to give further clarification on their use.

Clarification

- The general COVID-19 code should continue to be used for all suspicious activity related to COVID-19. This code is **XXCVDXX**. Please ensure that no other variations of this code are used. The use of this code is to assist UKFIU analysis regarding any SAR relating to suspicious activity connected to COVID-19.
- The codes for fraudulent abusing the Government Priority Scheme (**XXGPSXX**) or fraudulent use of the HMRC Self-Assessment Tax Refund system (**XXSATXX**) should **ONLY** be used if the suspicious activity relates to COVID-19.
- For any SAR relating to the suspected fraudulent use of the Government Priority Scheme, the general COVID-19 glossary code (XXCVDXX) should be used alongside the glossary code for this scheme e.g. XXCVDXX and XXGPSXX.
- For any SAR relating to any suspected fraudulent use of the HMRC Self-Assessment Tax Refund system, the general COVID-19 glossary code (XXCVDXX) should be used alongside the glossary code for this scheme e.g. XXCVDXX and XXSATXX
- Glossary codes XXGPSXX and XXSATXX should **not** be used without the XXCVDXX code.

If the circumstances have **no connection** to COVID-19 but there are suspicions relating to the abuse of the Self-Assessment Tax Refund system or the Government Priority Schemes please consider using other relevant glossary codes e.g. the tax evasion codes (offshore or UK based). Please do not use XXSATXX or XXGPSXX.