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Planning

HMRC Competition to Identify Deliberate Evasion and Help Close the Tax Gap

HM Revenue & Customs

UK2: Preliminary market engagement notice - Procurement Act 2023 - [view information about notice types](#)

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Scope

Reference

SR2559456746

Description

Closing the tax gap is a key strategic priority for HMRC. In the 2023 to 2024 tax year, the tax gap is estimated to be 5.3% of total theoretical tax liabilities, or £46.8 billion in absolute terms. This is driven by a range of customer behaviours from simple error to deliberate evasion. Identifying deliberate evasion is inherently difficult across a very large population of customers. By its nature the intent of deliberate evasion is to hide and deceive. This can lead to sub-optimal targeting of investigations by HMRC which impacts HMRC's ability to close the tax gap and increases the burden on compliant customers. Being able to identify deliberate evasion accurately at population level will improve HMRC's approach to managing the tax gap and reduce the impact on compliant customers.

HMRC may run a competition to explore ways to address this challenge.

Contract dates (estimated)

- 12 February 2027 to 11 February 2028
- Possible extension to 11 February 2031
- 4 years

Main procurement category

Goods

CPV classifications

- 48000000 - Software package and information systems
- 72000000 - IT services: consulting, software development, Internet and support

Engagement

Engagement deadline

21 May 2025

The engagement was carried out before this notice was published.

Engagement process description

A roundtable event was held at Downing Street on 21st May 2025 which involved presentations by HMRC and a Q&A period with a range of businesses. Business

attendance was managed by TechUK.

The event was used to gain feedback on ways in which HMRC can present the scope for an open competition to encourage participation from SMEs and explore innovative solutions.

Insights gained from the event have helped HMRC to determine the approach to running the competition including how information is shared, relationship approach, and structure of potential contracts.

Participation

Particular suitability

Small and medium-sized enterprises (SME)

Contracting authority

HM Revenue & Customs

- Public Procurement Organisation Number: PVMW-8599-JZNJ

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Organisation type: Public authority - central government