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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](#)

Notice identifier: 2025/S 000-042516

Procurement identifier (OCID): ocids-h6vhtk-055ed0 ([view related notices](#))

Published 23 July 2025, 4:53pm

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 risk targeting and response being more costly for HMRC which impacts on our ability to close the tax gap and increases burdens 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 will 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

Contract locations

- UK - United Kingdom

Engagement

Engagement deadline

21 July 2025

The engagement was carried out before this notice was published.

Engagement process description

The upcoming launch of the competition was announced via PPN 2025/S 000-039712. This provided instructions to suppliers on how to register for the launch event. A launch event was held virtually, via Microsoft Teams, on 21st July 2025.

The event included a presentation from HMRC on the challenge of the competition and on the competition's commercial procedure. No questions were taken on the content of the challenge. A Q&A session on the content of the procedure was included. Once the competition has launched, suppliers who sign up to the competition will be able to access the slides and a transcript of the event. Information on how to enter the competition will be included in the tender notice.

Participation

Particular suitability

Small and medium-sized enterprises (SME)

Contracting authority

HM Revenue & Customs

- Public Procurement Organisation Number: PVMW-8599-JZNJ

100 Parliament Street

London

SW1A 2BQ

United Kingdom

Email: innovationaiteam@hmrc.gov.uk

Region: UKI32 - Westminster

Organisation type: Public authority - central government