

Go on then David Gauke - tell me why

Published: January 13, 2026, 5:12 am

The [Tax Journal has been covering the difference of opinion](#) between me and H M Revenue & Customs on the scale of the Tax Gap.

In the process they quote Treasury Minister David Gauke saying:

Gauke argued that organisations outside government have access to much less data than HMRC, so the types of methodology available to them are restricted.

â€śâ€žIt is reasonable to assume that HMRC is clearly in a better position to make an assessment, but there is no reason why outside bodies should not contribute to the debate. However, having considered the methodology used to produce the figure of £120bn, even a brief analysis reveals that it is deeply and systematically flawed,' he said.

Well that's easy to say. But in that case a) make the data available and b) explain why it's OK for HMRC to use a top down approach for indirect taxes and a wholly different bottom up approach for direct taxes.

I've been consistent.

HMRC has been inconsistent. Now who is systematically flawed in that case?

Why not answer the charge? Because to date no one at HMRC has. Why is that?

PS Remember [that an online poll on this issue is available.](#)