

Winning in the Court of Appeal may not be enough for HM...

Published: January 14, 2026, 11:36 pm

[Dave Hartnett told the Treasury Select Committee](#) yesterday:

All our legal advice is that winning in the Court of Appeal may not be enough for us to take a penalty

How nice for all those large companies who deliberately get that far.

And how galling for all small businesses who pay penalties on innocent errors to HMRC.

And for the record - I do not think penalties are due on innocent errors and I do think they happen and far too rarely do HMRC admit that fact.

Tax justice requires equal treatment for all.