

If you're going to prosecute

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The [Redknapp case](#) is another embarrassment for HMRC and the City police.

Let's get the obvious point out of the way: Redknapp has been found innocent. End of story.

Now let's state something else that should be obvious: if you're going to prosecute you don't do so when there's doubt as to the tax status of a payment, as there was in this case. That's daft. There was always going to be enough doubt to find these two not guilty. So the prosecution was unwise.

You prosecute on the basis that the taxpayer (and I'm not now referring to the Redknapp case) has signed a false declaration. They are the elephant traps that the tax system creates for that very purpose.

Let's take two examples. The first is from the tax return. When a person submits their return [they agree that](#):

The information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief

If the return was not complete they have committed an offence. So you can prosecute. You don't debate whether the income was taxable. You find unambiguous missed entries on the tax return and prosecute them.

And if the person who is being prosecuted has signed a previous declaration of full disclosure they'll [almost certainly have said this](#):

I HEREBY CERTIFY that to the best of my knowledge and belief, I have made a complete disclosure to you of:-

1 all banking accounts (whether current or deposit, business or private), all savings and loan accounts, deposit receipts, and Building and Co-operative Society accounts:-

On the reverse it states:

If at some later date it is found that the statements were materially incorrect HM Revenue & Customs will take a serious view of the false completion of the certificate and any loss of tax which may have arisen as a result.

and finally:

False statements can result in prosecution.

You can prosecute on that.

So why prosecute on something else? Can't HMRC and the police even get the basics right on this? If they did the number of cases they could bring would be high. But they don't so the deterrent effect does not exist. Why not?