

## Hartnett's worst moment?

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This comes from the new HMRC business plan, published today:

### Landmark tax agreement

Dave Hartnett, HMRC Permanent Secretary for Tax and Michael Ambuehl, the Secretary of State for Switzerland, sign a landmark tax agreement in Brussels in March 2012. The agreement is expected to secure billions of pounds of unpaid tax for the UK Exchequer from 2013.



I've [just posted on the battle to tax offshore accounts](#). This was the moment when Hartnett, on behalf of the UK, did his best to make sure those accounts remain untaxed.

Under the deal he signed:

- \* Banking secrecy is guaranteed for Switzerland;
- \* We grant Swiss banks the absolute and final right to tax UK taxpayers;
- \* We for the first time ever agreed that a person tax evading in Switzerland can not declare their income there and still have submitted a proper tax return;
- \* We offered preferential tax rates for those using Swiss banks over all others;
- \* We agreed not to collect billions and billions of tax evaded in the past and deliberately hidden in Switzerland with the knowing connivance of its banks and active encouragement of the crime by the Swiss government;

- \* We undermined the whole EU effort to demand automatic information exchange that would have delivered vastly better results from Switzerland;
- \* We have gone out of our way to indicate the UK supports tax evasion and tax haven activity;
- \* We have signed a deal so easy to avoid that no one need evade it - but the result will be almost no tax collected - which is exactly what the Swiss intend.

And HMRC are proud of that?

It's currently an organisation rotten to the core - but I just wish that would change when Hartnett goes, and I'm sure it won't. The new Chief Executive has a track record of failure she's bringing with her to HMRC, and knows nothing about tax. You couldn't make it up.