

# For those who argue VAT is simple to collect, a soberin...

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This table [comes from HMRC's 2011-12 accounts](#), just published:

Note which tax has by far the biggest write offs: it's VAT.

OK, 200 million was missing trader fraud, but that does not explain it all, by a long way. This tax is inherently difficult to collect. And 500,000 missing companies don't help. Despite which the tax simplification people place their faith in VAT as it's "unavoidable" they say.

It certainly is not. And especially not when the permanent staff are draining away, rapidly; y, as this table shows:

The casualisation of HMRC continues and revenues are threatened as a result.

That can only be described as mismanagement.