

Funding the Future

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[Accountancy Age](#) (and many others) have reported:

HM Revenue & Customs have today published the names of tax defaulters on their website for the first time.

As they also note:

The publication has come soon after Margaret Hodge, Public Accounts Committee chair and Labour MP, claimed that a "name and shame" system would "discourage" deliberate tax defaulters.

I suggest that is no coincidence. It's also days after I pointed out HMRC's failure to use this power, and others available to it.

But what is really notable about the [list of names](#) published is how very odd it is. Most come from the north west of England. Why is that? Builders, coach operators and hairdressers feature, but no one, rather oddly, who looks as though they might go near transfer pricing or intellectual property, even though HMRC say they collect billions a year investigating such issues. Nor does anyone look to be named for offshore tax evasion. But then that's done by the sort of people who negotiated themselves into the anonymous low penalty Liechtenstein Disclosure Facility. How convenient.

In fact there appears to be a new rule emerging here that worries me. Leona Helmsley once said 'only the little people pay tax'. I fear it may now be true that only the little people will be named and shamed for not paying tax. Oh, and those from the north west.

However looked at, whilst I wholeheartedly approve of naming tax evaders there is something that leaves me distinctly uncomfortable about this list.