

# Were the Vodafone and Goldman Sachs tax settlements rea...

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The [Guardian makes new revelations this morning](#) on the Vodafone and Goldman Sachs debacles that came to characterise the closing years of Dave Hartnett's time at HMRC. The revelations do, in fact, come from a mail Hartnett himself wrote:

*Britain's most senior auditor, who set up a judge-led review into the "sweetheart" multimillion-pound [tax](#) deals between HM Revenue & Customs ([HMRC](#)) and corporations, appeared to undermine the process before it began by telling the country's most senior tax official that the inquiry would find "nothing of substance".*

The revelations — contained in a previously unseen email sent by Dave Hartnett, the then head of HMRC — also bring to light the fact that Amyas Morse, the head of the National Audit Office (NAO), told his staff that the review by Sir Andrew Park would find no evidence of serious wrongdoing.

Full marks to UK UNcut who seem to be behind this. It's worth reading in full.

Two things follow. First, another enquiry is needed, and one that is not set up to exonerate from the outset if, as now seems possible, this one was pre-disposed to do so.

Second, as I have argued time and again, the cosy atmosphere at the top of HMRC has to go: real top down reform is needed to ensure a culture of sound governance is introduced. Bringing in accountants, lawyers and FTSE directors is not the required action. A belief in the importance of high quality public service is. And that requires a change of culture and politicians who believe in the state and the importance of upholding those who work for it. It's called leadership. And it's been sadly lacking.