

Chris Moyles must have known exactly what he was doing

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I think the time has come to end any debate on whether or not Chris Moyles knew what his tax avoidance scheme involved. He unambiguously did. [I know because of this report in the Daily Telegraph in 2012:](#)

The former Radio One star Chris Moyles requested that a tax tribunal grant him anonymity in a battle with HM Revenue & Customs over a "marketed tax-avoidance scheme", according to the Times.

The appeals would normally be held in public, but Mr Moyles's lawyer argued that the publicity could damage his career if he were exposed as a tax avoider. "If it were to become public knowledge that he availed himself of a tax avoidance scheme, his career might be damaged and his earning capacity reduced," Judge Colin Bishop said is reported to have said, summarising Mr Moyles's arguments. "He is already the focus of media interest for other reasons, much of it hostile." There is no suggestion Mr Moyles has avoided tax.

I think the last line now looks like history, but let's consider the rest of the implications of this case, which Moyles lost. First, Moyles by this time knew HMRC did not agree with the scheme with which he was involved. He must have known - because the application to have his case heard in private was made in his name - that the issues were contentious and that if he was found to be in the wrong his reputation would suffer. Someone must have told him he could settle his case. But Moyles decided to proceed - and took the risk of being found out. He must have known all the consequences. No one can say is not not competent enough to have appraised himself of all these risks. So Moyles knew he was avoiding. He must have known he could back out of the scheme and settle his tax bill with interest and, maybe, penalties (but these would have been modest given the legal advice he had received). And he could have avoided a lot of publicity. He didn't. The only obvious conclusion is that he put more emphasis on avoiding tax than saving face. It was his choice. But one he must have knowingly made.

Update: Alexi Mostrous of The Times has asked me to point out he first found the case referred to by The Telegraph