

## HMRC may act in the public interest

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Jolyn Maugham has [provided an excellent analysis](#) of the Court of Appeal decision in the Ingenious case.

His analysis is more interesting though. As he says:

*There is a world of difference between HMRC recognising that there is no legal impediment to it acting in the public interest by enhancing transparency — and HMRC actually acting in the public interest. The former can be (and hopefully now has been) accomplished in consequence of the Court of Appeal's decision and several brutal and public Hodgeings. But we get to the latter only through internal cultural change. Let's hope we now see some.*

I agree with my learned friend.