

## To prosecute, or not?

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HMRC have published [new qualitative research](#) on the attitudes of those given custodial sentences for tax evasion.

I have not read it all in detail - but have scanned it and see some issues of real concern with the document, including this statement:

*Whilst not cited as a reason for committing tax evasion, it was clear that negative views of tax and perceptions of an unfair tax system sometimes underpinned offending.*

I think writing in answers from witnesses an unusual thing to do in such work.

That said, for those interested in this area this is new research, and worth a look so I give it a nod.