

Did HMRC set out to deceive, or was it worse than that?

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Jolyon Maugham [has a rightfully indignant blog out this morning](#) on the fact that HMRC has not been prosecuting cases of overseas tax evasion.

But most particularly he is angry that HMRC has deliberately led people like Jolyon and me to think there had been rather more than the actual 11 cases they have brought over the last five years on this issue. This is from Jolyon's blog:

Here's an extract from HMRC's 2014 annual report on tackling offshore evasion: '[No Safe Havens](#).' And at page 11 it contains this table:

revealing 2,962 actual and prospective charging decisions.

Did only 11 of those lead to convictions? No. We can now conclude that by including that table — which includes charging decisions for such matters as wrongfully claiming tax credits — **HMRC set out to mislead you as to its success in tackling offshore tax evasion**. Not lying — because the document does not explicitly state that those are charging decisions in relation to offshore evasion — but an attempt to mislead.

That's a serious charge — so don't take my word for it. Have a look at that table and the context in which it appears. Look at the document and at the page. It appears in a document about offshore tax evasion. As the screen-grab above shows, it appears at the end of a paragraph talking about offshore tax evasion. Nowhere I can see in that document is it made clear that that table has nothing to do with offshore evasion. Indeed, the document very strongly suggests the table is about offshore tax evasion.

I have to say that I simply think Jolyon is being too kind to HMRC or alternatively is insufficiently sceptical.

The Public Accounts Committee have today accused HMRC of failing in their duties, and rightly so.

HMRC must have been aware of the risk that they would be accused of this. In that case I do not think their annual report was accidentally misleading. I think they meant to mislead. Or deceive. Or make a false representation.

Sure that's strong language, but I am bored by having a tax authority that from the very top goes out of its way to hide the truth in the way no taxpayer should and which should be utterly unacceptable on their part.

The HMRC Board is riddled with a culture that deliberately apes that of big business. I have always argued that is unacceptable. Now that is becoming increasingly apparent. The whole rotten management of this failing body needs to be replaced and proper governance , including an Office for Tax responsibility tasked with holding it to account on Parliament's behalf is needed. And the sooner the better. I want the days when my tax authority can't or won't tell the truth to be very firmly numbered.