

Why HMRC have got the tax gap wrong

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I [gave evidence to the Treasury Select Committee in February](#), during the course of which I was asked to clarify what I meant by tax avoidance, tax evasion and by implication, the tax gap. I was explicitly asked to make clear why I do not agree with HMRC on these issues.

I have now submitted [my 16 page commentary on these issues](#) to that committee and since it will be published anyway share it here. If you want to know why I think HMRC have got so much on the tax gap wrong, this is the place to start.