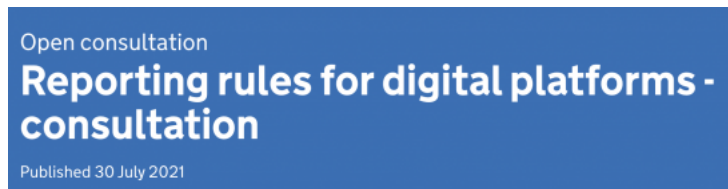


HM Revenue & Customs is moving in the right direction o...

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I had not noted a new consultation started by HM Revenue & Customs on 31 July, but which is definitely worth commenting on.

The [consultation says it's about](#):



As the introduction says

The government invites comments from digital platforms that facilitate the provision of services, such as taxi and private hire services, food delivery services, freelance work and letting of accommodation, as well as those that facilitate the sale of goods and transport rental. The government also welcomes views from organisations or bodies that represent platforms or businesses in the sharing or gig economy.

That is because what is proposed is that all the digital platforms, from eBay to Uber and Deliveroo onwards, that support the sales of people in these sectors will from January 2023 have to report the income of the people who they are assisting make sales to HMRC on an annual basis.

I welcome this. I would almost add 'at last'. I cannot recall for how long I have been asking for this. What all those who have looked at tax evasion issues know is that the biggest reason for it happening is simply that it is possible to do it and get away with it because there is no reliable third-party source of data that has provided the smoking gun to encourage full compliance amongst the small business community. This plan provides that for some of that sector, and will massively increase compliance rates.

The other requirement, which I have promoted for even longer and which we still have

not got, is automatic information exchange from UK banks to HM Revenue & Customs to provide data on the turnover of all the companies that they provide services to. This seems the most glaringly obvious omission from the automatic information exchange regime. We know that more than 2 million companies exist in the UK each year that claim they do nothing, and hundreds of thousands of them disappear each year without trace. The chance that there isn't widespread fraud amongst these companies is remote in the extreme.

Why this data cannot be provided so that this obvious source of risks within the tax system can be managed defeats me. The new planned scheme hits the small scale abuse that is a problem. What I propose would hit the large scale abuse. And I still wonder why it is that HMRC does not want to tackle that. Then we would really clamp down on the UK shadow economy. And it would be really easy to do. So why not do it? A fair market economy demands it. What has the government got against creating one?