House of Commons

Committee of Public Accounts

Tackling tax fraud

Thirty-fourth Report of Session 2015–16

HC 674

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Thirty-fourth Report of Session 2015–16

Report, together with formal minutes relating to the report

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The Committee of Public Accounts

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Summary

HM Revenue & Customs (HMRC) is not doing enough to tackle tax fraud, which accounts for at least £16 billion of uncollected tax each year. HMRC has made only limited progress in reducing the level of tax fraud losses which has remained relatively constant over the last 5 years, at around 3% of all tax liabilities. HMRC's strategy for tackling tax fraud is unclear, particularly its approach to prosecutions where it does not know the number needed to provide an effective deterrent. The failure to prosecute more than one individual from the Falciani list, HMRC having closed this case and the Financial Conduct Authority no longer taking further action, creates the impression that the rich can get away with tax fraud. HMRC also needs to explain why the amount of tax it claims to have recovered from its compliance work rises sharply each year, but the size of the tax gap (the difference between the amount of tax that it collects and how much it should, in theory, collect) stays the same.

Introduction

HM Revenue & Customs (HMRC) is responsible for administering the tax system, including the management and reduction of risks to tax revenue. HMRC measures the tax gap and assesses what behaviour led to that gap. Three types of behaviour that illegally deprive the Exchequer of tax revenue are referred to as tax fraud: evasion—when registered individuals or businesses deliberately omit, conceal or misrepresent information to reduce their tax liabilities; the hidden economy—which involves people whose entire income is unknown to HMRC ('ghosts') and those for whom HMRC knows of some sources of income but not others ('moonlighters'); and criminal attacks—which typically involve coordinated and systematic actions by criminal gangs, with varying levels of sophistication and organisation. Tax fraud results in losses of some £16 billion a year, almost half of the tax gap of £34 billion. The other parts of the tax gap do not involve the law being broken, for example, tax avoidance and genuine errors made by taxpayers when completing a tax return.

Conclusions and recommendations

1. **We cannot judge how effective HMRC is at reducing the tax gap because the way it reports its performance is too confusing.** HMRC told us that its performance in addressing tax fraud was good. But HMRC's assessment of the tax gap shows that the level of tax fraud has remained virtually static over the last five years, at around 3% of all tax liabilities. The impact that HMRC claims for its work far exceeds any reduction in the tax gap. HMRC reported additional revenue from its compliance activities (known as compliance yield) of £26.6 billion in 2014–15 and yields have increased every year since 2011. During this time the total tax gap reported by HMRC has remained at around £34 billion. At the summer budget 2015, HMRC received additional funding with the aim of bringing in £7 billion more compliance yield by the end of 2021. However, HMRC told us that this would not result in a similar reduction in the tax gap, as some of HMRC's effort is to stop the tax gap rising, rather than reduce it, although it does not distinguish between the two. Moreover, HMRC could not tell us where it expects the tax gap to be in the long term as a result of its efforts.

   Recommendation: ***HMRC should clearly set out in its annual reports the relationship between its compliance yields and changes in the tax gap. It should also publish this information in a way that is accessible for everyone to understand.***

2. **HMRC has not set out a clear strategy for tackling tax fraud.** HMRC referred to a number of areas where it plans to focus its activities to tackle different types of tax fraud including the risks posed by illicit alcohol and evasion by wealthy individuals. HMRC is missing key information that would be necessary to inform a properly strategic approach. For example, HMRC could not tell us how much resource it puts into tackling tax fraud compared to other types of compliance work, such as dealing with tax avoidance or error. Similarly, HMRC could not tell us how much of the additional tax revenue it generates through its compliance work comes from its work to tackle tax fraud. The National Audit Office estimates that 30% to 40% of HMRC's compliance yield is related to tax fraud, which appears low when this area accounts for half of the total tax gap. HMRC acknowledged that it needed better management information and was seeking to improve its analysis of the costs and benefits of its work to tackle tax fraud.

   Recommendation: ***HMRC should set out its strategy to tackle fraud by November 2016. It should identify how much resource is devoted to tackling different tax risks and the corresponding yield in each area of the tax gap.***

3. **The perception that HMRC does not tackle tax fraud by the wealthy needs to be addressed.** We concluded in November 2015 that the number of criminal prosecutions for offshore tax evasion was still "woefully inadequate."[1] HMRC told us that it needs to send the clear signal that anyone who evades tax runs the risk of prosecution. The failure to prosecute more than one individual from the Falciani list, HMRC having closed this case and the Financial Conduct Authority no longer taking further action, creates the impression that the rich can get away with tax fraud. HMRC told us it investigates around 35 wealthy individuals for tax evasion

1 Committee of Public Accounts, *HM Revenue & Customs performance in 2014–15*, Sixth Report of Session 2015–16, HC 393, November 2015, Conclusions and recommendations, para 9

each year, but did not know how many wealthy individuals it had successfully prosecuted. We welcome the fact that HMRC has sought and received funding to increase the number of investigations it undertakes into corporates and wealthy individuals to 100 a year by 2020, indicating that the current level is insufficient.

Recommendation: ***HMRC must do more to tackle tax fraud and counter the belief that people are getting away with tax evasion. It needs to increase the number of investigations and prosecutions, including wealthy tax evaders, and publicise this work to deter others from evading tax and to send out a message that those who try will not get away with it.***

4. **HMRC does not know what meeting its target of 1,000 additional prosecutions has achieved.** In 2011, HMRC was set a target to increase prosecutions for tax evasion from 165 in 2010–11 to 1,165 by 2014–15, based on what HMRC thought it and the wider criminal justice system could cope with at the time. HMRC achieved this target by focussing on lower complexity cases. HMRC accepts it needs to better prioritise prosecutions in the future in line with the biggest areas of risk. HMRC does not know what impact prosecuting an extra 1,000 people has had or what the optimum number would be to provide an effective deterrent. HMRC told us that it was difficult to isolate the impact of prosecutions from other types of compliance work and that it was seeking to improve its understanding of the impact of its activities. HMRC also pointed to its survey data as evidence of the deterrent effect of its work, but this shows a mixed picture: the number of businesses who thought that tax evaders would be prosecuted has risen, but the number of individuals saying they thought tax evaders would be prosecuted has decreased. Despite the uncertainty about what these additional prosecutions have achieved, HMRC claimed a financial impact of £295 million from this work in 2014–15, despite its own analysts being unable to verify that number.

Recommendation: ***HMRC should assess what is the optimum number and mix of people to prosecute and should evaluate and quantify the impact of prosecutions and other counter-measures in deterring evasion. It should work with others to model the impact of different approaches, and then review its prosecutions strategy using this data.***

5. **HMRC has been slow to respond to the growing risk of VAT fraud by internet traders.** The previous Committee took evidence on issues relating to VAT fraud three times during 2013 including the problem of goods having been purchased online without VAT having been charged. Given that, we were surprised to be told by HMRC that this was a new problem. HMRC told us it was considering what action it could take in response to risks relating to internet traders. Subsequently, new measures were announced in the 2016 Budget designed to protect the UK market from unfair online competition. These give HMRC strengthened operational powers to tackle the non-compliance from some overseas businesses that avoid paying UK VAT on sales of goods made to UK consumers via online marketplaces. HMRC could not provide us with a firm estimate of the tax losses associated with this growing problem, but they may be billions of pounds a year.

Recommendation: ***HMRC should review the Committee's previous findings on VAT fraud, and identify the size of VAT internet fraud and update the Committee on how effective the measures introduced in the Budget have been to address this. HMRC should update the Committee within the next 12 months.***

1 HMRC's strategy and performance reporting

1. On the basis of a Report by the Comptroller and Auditor General, we took evidence from HM Revenue & Customs (HMRC) on its approach to tackling tax fraud. HMRC is responsible for administering the tax system, including reducing the risks to tax revenue.[2] It is also the primary investigator of tax related crimes in the UK.[3] HMRC measures the tax gap (the gap between how much it does collect and how much it should in theory collect) and assesses what behaviour led to that gap. Three types of behaviour that illegally deprive the Exchequer of tax revenue are referred to as tax fraud: evasion—when registered individuals or businesses deliberately omit, conceal or misrepresent information to reduce their tax liabilities; the hidden economy—which involves people whose entire income is unknown to HMRC ('ghosts') and those for whom HMRC knows of some sources of income but not others ('moonlighters'); and criminal attacks—which typically involve coordinated and systematic actions by criminal gangs, with varying levels of sophistication and organisation.[4]

2. HMRC has a range of interventions, powers and sanctions that it can use to tackle tax fraud. HMRC described to us the mix of its activities. These include: campaigns focused on encouraging people working within specific industries to come forward and settle outstanding tax liabilities; publicising the successful results of its work; criminal prosecutions; educating people about their responsibilities; and publishing names of deliberate defaulters.[5] During the last parliament, HMRC received specific funding to extend the scope of its work to tackle tax fraud.[6] The previous Committee heard that HMRC agreed to re-invest £917 million in further activities to tackle tax evasion and avoidance, and to collect more debt as part of its Spending Review settlement in 2010.[7]

3. HMRC estimates that tax fraud costs the Exchequer £16 billion annually in lost revenue. This figure forms part of its annual tax gap estimate. HMRC's latest estimate is that the tax gap stands at £34 billion, meaning almost half is due to losses from tax fraud.[8] HMRC considers that its record in tackling tax fraud is good.[9] But this is not substantiated by the figures. Since 2009–10, the overall tax gap has fallen by 0.9% from 7.3% to 6.4%.[10] During the same period, the tax fraud tax gap has fallen by only 0.2% from 3.2% to 3.0%.[11] While there has been a small reduction as a proportion of total tax collected, in cash terms there was an increase in the amount of tax lost due to tax fraud.[12]

2 C&AG's Report, *Tackling tax fraud: how HMRC responds to tax evasion, the hidden economy and criminal attacks*, Session 2015–16, HC 610, 17 December 2015, paragraph 1
3 C&AG's Report, paragraph 3.9
4 C&AG's Report, Figure 1
5 Q 56; C&AG's Report, Figure 9
6 C&AG's Report, paragraph 2.9
7 HM Revenue and Customs: *Compliance and Enforcement Programme, Committee of Public Accounts*, HC 1892, 24 May 2012
8 Q 49; C&AG's Report, paragraphs 9, 1.6
9 Q 50
10 HM Revenue and Customs, *Measuring tax gaps 2014 edition*, October 2014
11 Qq 57–59; C&AG's Report, Figure 5
12 C&AG's Report, Figure 5

4. The relationship between HMRC's tax gap and its reported amount of additional tax collected from its compliance activity (compliance yield) is not clear.[13] HMRC's reported compliance yield increased by £5.3 billion between 2011–12 and 2013–14, rising from £18.6 billion to £23.9 billion.[14] In the same period HMRC reported that the monetary value of the tax gap moved from £33 billion to £34 billion.[15]

5. HMRC confirmed that some of its enforcement and compliance work stops the tax gap increasing any further rather than reducing it. But it was not able to state how much of its compliance effort simply maintains the status quo.[16] HMRC was also unwilling to predict to what level the tax gap may fall or give a long term target for its reduction, but noted that its analysts were "predicting that we will make some more incremental inroads into the tax gap" in the future.[17]

6. HMRC received funding in the 2015 summer budget for measures with an estimated impact to the Exchequer of £7.2 billion by the year 2020–21[18] and explained some of its priorities for this period.[19] Measures for which HMRC received additional funding included ones to tackle illicit tobacco, illicit alcohol, the hidden economy and non-compliance by wealthy individuals.[20] HMRC told us that it believes these represented a strategic mix of interventions, and that its work has been getting "more and more strategic."[21]

7. HMRC raised £26.6 billion of compliance yield in 2014–15.[22] We asked HMRC how much focus it puts on tax fraud, rather than other areas such as tax avoidance,[23] but HMRC could not tell us as it does not routinely record this information in this way.[24] HMRC told us that it knows this information for some areas of tax fraud, for example the hidden economy, but not all.[25] The National Audit Office estimated that 30% to 40% of HMRC's compliance yield is related to tax fraud.[26] In addition, HMRC cannot identify the resources it spends on tax fraud due to limitations in its current management information system.[27] HMRC told us that a better case management system that gives finer detail was required which was "on the agenda" for the current period.[28]

13 Q 195
14 HM Revenue & Customs, *Annual Report and Accounts 2014–15*, July 2015, page 15
15 HM Revenue & Customs, *Measuring Tax Gaps 2015 edition: Tax gap estimates for 2013–14*, October 2015, page 4
16 Q 64
17 Qq 62, 67
18 Q 65; C&AG's Report, Figure 11
19 Q 61; C&AG's Report, Figure 11
20 C&AG's Report, Figure 11
21 Q 56
22 C&AG's Report, paragraph 2.15; Q 67
23 Qq 51, 60
24 C&AG's Report, paragraph 2.15
25 Qq 51, 60
26 Q 52; C&AG's Report, paragraph 2.15
27 Q 68
28 Q 51

2 Addressing tax fraud risks

8. We have previously noted our concern that only one individual from the Falciani list (of some 3,600 potential UK tax evaders whose Swiss bank account details were leaked by a former employee of HSBC) had been prosecuted. HMRC confirmed that criminal investigations have now stopped and that it does not expect there to be any further criminal action taken. HMRC also confirmed that the Financial Conduct Authority has completed its review of the bank and no further action was expected.

9. HMRC told us that it was looking to deter taxpayers from tax evasion by a combination of different things and that criminal investigation and prosecution played an important role in providing this deterrence threat.[29] We asked HMRC about the increased funding it had received to increase the number of investigations into wealthy individuals and corporates. HMRC told us it had sought this additional investment because it needed "to signal clearly that for anyone who evades their tax, there is a risk of prosecution".[30]

10. HMRC told us that it currently investigates in the region of 35 wealthy individuals each year and that the additional funding it had obtained should ensure an increase in such investigations to 100 a year by 2020.[31] HMRC stated that it needed to make this increase "for the scale of the market".[32] HMRC admitted in a previous evidence session that it could not provide a comprehensive answer to the question of how many prosecutions of wealthy individuals and corporates it had made in the past five years because its prosecutions management information system did not include data relating to the status or wealth of specific individuals prosecuted".[33]

11. More widely, HMRC was set a target to increase total prosecutions by 1,000 from the baseline of 165 in 2010–11.[34] HMRC told us that the target had been set after consulting other tax authorities, in particular the United States, about their experience in this area and that it was based in part on HMRC's professional judgement on what was achievable, not just for HMRC, but for the wider criminal justice system; for example the Crown Prosecution Service and the court system.[35] The National Audit Office found that the target had led HMRC to focus on less complex cases, in particular a large number of prosecutions for evading income tax, VAT and tobacco duty, and lower-value cases.[36]

12. HMRC told us that it considered "prosecutions across the piece". While certain types of case and offence are easier to find sufficient evidence to bring a prosecution, HMRC aims not to have "an approach that is so linear that people can work out where we are going" with its focus on prosecutions.[37] HMRC said it did not go solely after the biggest financial risk but would use criminal prosecution to tackle emerging trends or newly

29 Q 136
30 Q 188
31 Qq 145, 146
32 Q 146
33 HMRC (TTF0001)
34 C&AG's Report, paragraph 3.14
35 Q 138
36 Q 178; C&AG's Report, paragraph 16
37 Q 169

identified behaviour "to deter people in a new and emerging area, even if it is lower-value in terms of the risk".[38] HMRC has, however, recognised that it needs to better prioritise its prosecutions in the future.[39]

13. We asked how HMRC knew that 1,000 additional prosecutions was the right number needed to achieve the desired deterrent effect.[40] HMRC accepted that it was difficult to know whether 1,000 was the right number, but considered that it was enough to achieve a deterrent effect when looked at alongside its wider approach to tackling tax fraud.[41]

14. HMRC told us that it uses the overall tax gap trends as a way of assessing the deterrent effect of its work and that this is supplemented by evidence from surveys.[42] It noted that "one in three individuals and nearly three quarters of businesses believe there is a risk" of being caught and prosecuted for tax evasion, and that the survey represented "pretty good perception rates" of the risk of prosecution.[43] However, HMRC's survey of individuals found "a decrease in the proportion of respondents who felt that tax evaders were likely to be prosecuted" over time. HMRC acknowledged that it still had work to do to fully publicise its work.[44]

15. Identifying and isolating the impact the deterrent effect of individual activities is not straightforward. HMRC told us that it is something that law enforcement bodies, academics and other tax administrations struggle with.[45] It was working to improve its understanding of the impact of its activities.[46] HMRC tried to evaluate and quantify the deterrent effect of its work to increase prosecutions. It was unable to do so.[47] Despite this, HMRC claimed £295 million of yield from the deterrence effect of these prosecutions in 2014–15.[48]

16. The previous Committee took evidence on issues relating to VAT fraud on a number of occasions during the last Parliament. These included specific references to VAT on sales of electronic services into the UK[49] and on whether non-UK companies trading online with a UK presence require a VAT registration number.[50] The previous Committee also asked whether HMRC knew how much VAT was collected in the UK from offshore businesses but it was not able to provide this information.[51] Despite this, HMRC described the non-EU threat from VAT evaded on online sales as an "emergent risk".[52] and "a growing risk in the system".[53] HMRC told us it was still considering who it could take action against in such cases.[54]

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38 Q 169
39 Q 178; C&AG's Report, paragraph 3.16
40 Qq 125–127, 135–137
41 Q 125
42 Qq 55, 131
43 Q 53
44 Q 174
45 Qq 136, 137
46 Q 56
47 Q 131; C&AG's Report, paragraph 3.19
48 Q 138; C&AG's Report, paragraph 3.19
49 Committee of Public Accounts, 9th Report, *Tax Avoidance—Google*, HC 112, 10 June 2013
50 Committee of Public Accounts, 44th Report, *Tax Avoidance: the role of large accountancy firms*, HC 870, 15 April 2013
51 Committee of Public Accounts, 9th Report, *Tax Avoidance—Google*, HC 112, 10 June 2013
52 Q 110
53 Q 95
54 Q 96

17. HMRC later told us that it believed the risk from VAT evaded on online sales was included in the scope of the latest tax gap estimate for VAT, which was £13 billion for 2013–14. HMRC reported that while "this fraud is undoubtedly a significant issue, the losses are not in the range of £10 billion mentioned at the hearing". It went on to say that it was currently coming up with an "estimate of the potential revenue losses to inform operational planning and an assessment of policy options".[55]

18. Subsequently, the 2016 Budget announced new measures in the Finance Bill 2016 designed to give HMRC strengthened operational powers to tackle non-compliance by some overseas businesses that avoid paying UK VAT on sales of goods made to UK consumers via online marketplaces.[56] The measures are directed at getting overseas businesses that are or should be VAT registered in the UK paying VAT due either directly or through a VAT representative. If overseas businesses continue to be non-compliant, HMRC can make the online marketplace jointly and severally liable for the unpaid VAT on goods sold through its online marketplace. The Committee expects to return to this issue.

55 HMRC written evidence, TTF0001
56 HM Treasury, *Budget 2016*, HC 901, March 2016

Formal Minutes

Wednesday 23 March 2016

Members present:

Meg Hillier, in the Chair

Deidre Brock
Chris Evans
Caroline Flint
Mr Stewart Jackson
Nigel Mills
David Mowat
John Pugh
Karin Smyth
Mrs Anne-Marie Trevelyan

Draft Report (*Tackling tax fraud*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 18 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Thirty-fourth Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Wednesday 13 April 2016 at 2.00pm

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the inquiry publications page of the Committee's website.

Wednesday 13 January 2016

Question number

Dame Lin Homer, Chief Executive and Permanent Secretary, **Jennie Granger**, Director, General Enforcement and Compliance, and **Simon York**, Director, Fraud Investigation Service, HMRC Q1–195

Published written evidence

The following written evidence was received and can be viewed on the inquiry publications page of the Committee's website.

TTF numbers are generated by the evidence processing system and so may not be complete.

1 HMRC (TTF0001)

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the publications page of the Committee's website.

The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2015–16

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Second Report	Disposal of public land for new homes	HC 289 (Cm 9170)
Third Report	Funding for disadvantaged pupils	HC 327 (Cm 9170)
Fourth Report	Fraud and Error Stocktake	HC 394 (Cm 9190)
Fifth Report	Care leavers' transition to adulthood	HC 411 (Cm 9190)
Sixth Report	HM Revenue & Customs performance 2014–15	HC 393 (Cm 9190)
Seventh Report	Devolving responsibilities to cities in England: Wave 1 City Deals	HC 395 (Cm 9190)
Eighth Report	The Government's funding of Kids Company	HC 504 (Cm 9190)
Ninth Report	Network Rail's: 2014–2019 investment programme	HC 473 (Cm 9220)
Tenth Report	Care Act first-phase reforms and local government new burdens	HC 412 (Cm 9220)
Eleventh Report	Strategic financial management of the Ministry of Defence and Military flying training	HC 391 (Cm 9220)
Twelfth Report	Care Quality Commission	HC 501 (Cm 9220)
Thirteenth Report	Overseeing financial sustainability in the further education sector	HC 414 (Cm 9220)
Fourteenth Report	General Practice Extraction Service	HC 503 (Cm 9220)
Fifteenth Report	Economic regulation in the water sector	HC 505 (Cm 9237)
Sixteenth Report	Sale of Eurostar	HC 564 (Cm 9237)
Seventeenth Report	Management of adult diabetes services in the NHS: progress review	HC 563 (Cm 9237)

Eighteenth Report	Automatic enrolment to workplace pensions	HC 581 (Cm 9237)
Nineteenth Report	Universal Credit: progress update	HC 601 (Cm 9237)
Twentieth Report	Cancer Drugs Fund	HC 583 (Cm 9237)
Twenty-first Report	Reform of the rail franchising programme	HC 600
Twenty-second Report	Excess Votes 2014–15	HC 787
Twenty-third Report	Financial sustainability of fire and rescue services	HC 582
Twenty-fourth Report	Services to people with neurological conditions: progress review	HC 502
Twenty-fifth Report	Corporate tax settlements	HC 788
Twenty-sixth Report	The Common Agricultural Policy Delivery Programme	HC 642
Twenty-seventh Report	e-Borders and successor programmes	HC 643
Twenty-eighth Report	Access to General Practice in England	HC 673
Twenty-ninth Report	Making a whistleblowing policy work: progress update	HC 602
Thirtieth Report	Sustainability and financial performance of acute hospital trusts	HC 709
Thirty-first Report	Delivering major projects in government	HC 710
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Second Special Report	Network Rail's 2014–2019 investment programme: Office of Rail and Road Response to the Committee's Ninth Report of Session 2015–16	HC 905