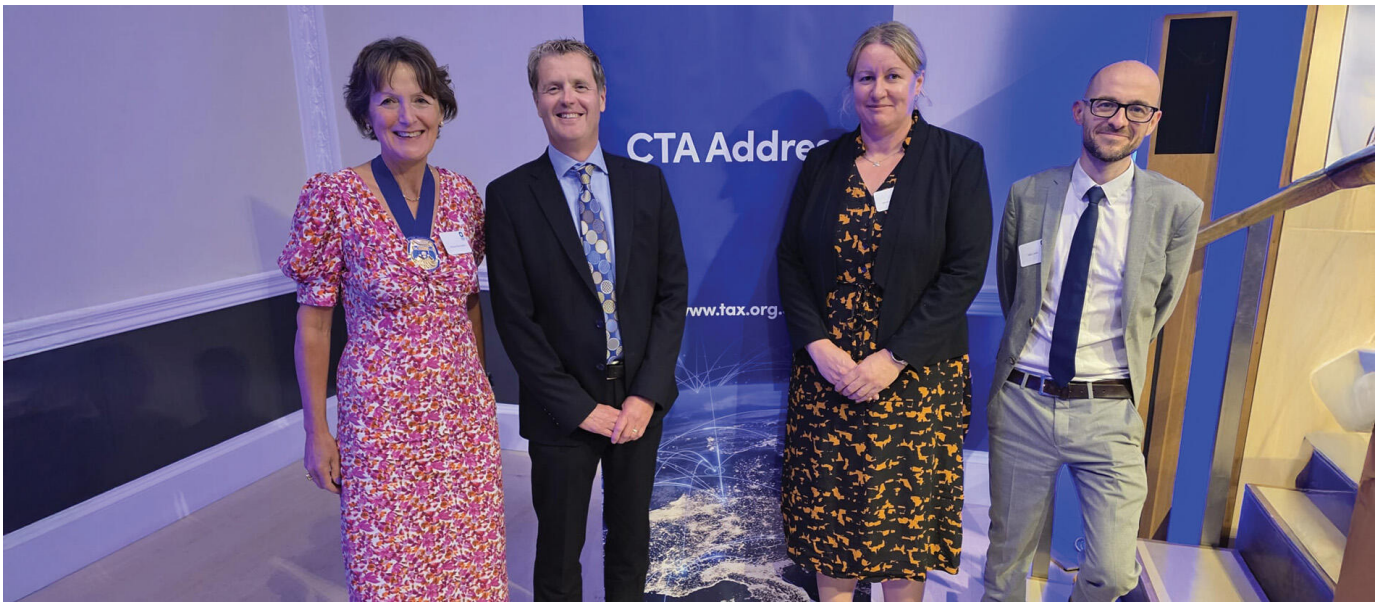
CTA Address 2025: Tackling tax crime

Briefings



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Collaboration, data and a focus on enablers are key, says Simon York.

This year’s CTA Address was given by Simon York, former Director of HMRC’s Fraud Investigation Service, who argued that greater collaboration across government and the private sector, more effective use of data and intelligence and a more aggressive focus on the enablers of tax evasion would maintain fairness and trust in the UK’s tax system.

York said tax crime was increasingly international in its focus, with advances in technology making it easier for criminals to strike and more challenging for taxpayers and the authorities to hold their guard. ‘More direct and timely’ international cooperation between tax administrations and law enforcement was a key element of the response, he argued.

Responding to the address were Michelle Sloane, Partner at the international law firm RPC, and Mike Lewis, the Director of the investigative think tank TaxWatch.

Sloane said York's remarks were a good reminder of the steps the UK has already taken to tackle tax fraud and where it needs to go next. She said the UK tax gap remained 'really significant' and agreed with the need for a more strategic approach.

She believed HMRC could do more with the tools it has at its disposal, including with the Corporate Criminal Offence (no prosecutions since its introduction) and Code of Practice 9, HMRC's highest level of non-criminal investigation, which she said had been rarely used. HMRC's new whistleblower regime, an initiative that will mirror schemes already in place in North America, could be a 'game-changer' if properly resourced. And small businesses, which account for 60% of the tax gap, should be the subject of tougher enforcement action.

Lewis lamented the UK's 'historically low' levels of criminal prosecutions and convictions, and backed the need for better information sharing. And, while he agreed with Sloane on the need to target small business evasion, he wanted to see continued action against the very wealthiest, believing that 'in terms of fairness, we have to chase both.'

In the question and answer session that followed, York told the audience that the tax profession had been 'a huge force for good' in the fight against tax evasion, urging advisers to be mindful of the 'wider ecosystem' in which they operate. He said it was 'probably impossible' to prevent innocent taxpayers from being caught unintentionally by the process, but that harm could be minimised by proper risk assessments. He said bad actors needed to know that their actions would have consequences. And that reforms to Companies House would '100%, yes' help in the fight against tax crime.

Lewis described Companies House as a 'complete mess' and a threat to security. Sloane said she wanted to see HMRC send a strong message of deterrence, with high-profile media campaigns targeted on issues or sectors of concern. Unless there was a clear deterrent, small businesses, in particular, would keep getting away with bad actions, she said.

Watch the address and discussion at: tinyurl.com/CTA-2025