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“ITS FOR TAX PURPOSES”

WHICH TAX?

Employee
National

Business
Rates

Pe

Gambling
Duty

Employer
National

Tobacco

Insurance
Premium
Tax

Windfall
taxes

Customs

Inheritance
Tax

Petroleum
Revenue Tax

Shares
Transfer
Stamp

Capital
Gains Tax

Property

PAYE

Community
Charge

Air
Passenger

Aggregates

Self
Assessment

Alcohol Duty

Bankers'
Bonus Tax

Climate
Change

Beard Duty

Value Added
Tax

Corporation
Tax

Landfill Levy



EVASION OR AVOIDANCE?



TAX

Evasion

- Predicate offence
- As a result of secrecy

Payment

- Mask for criminality



“IT WAS AN INNOCENT ERROR - HONEST”



Misinterpretation



Scheme gone wrong



Tax law v POCA



DONE A RUNNER



Missing Trader
Intra-Community



Rates



Phoenix Company



HMRC'S CONCERNS

LDF

Cash Based Business

IR35



UNDUE SECRECY

Beneficial ownership

Jurisdictions

Trusts

Banking secrecy

Secrecy

Tax Havens



“CANNOT AFFORD TO PAY”

Due date

Criminal or civil

Agreement

Failure to pay



FOREIGN TAXES

Not a UK crime

False accounts

Fraud

Exchange
Controls





Does it make sense?

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