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HMRC, Catch Me If You Can!

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London partner Charlotte Sallabank and associate Christy Wilson, Transactional Tax Planning, authored an article for the *International Tax Review* about tax avoidance in the UK. This is against the backdrop of recent criticism the Premier League has faced for using 'dual representation' contracts that often help the club and its players avoid value added tax, income tax and National Insurance Contributions.

The reality is that HM Revenue and Customs (HMRC) has many tools at their disposal to help tackle tax avoidance, including Follower Notices, Disclosure of Tax Avoidance Schemes and the Mandatory Disclosure Rules. However, despite HMRC's powers, seemingly little is being done to tackle publicly-known tax avoidance arrangements like the dual representation contracts used by the Premier League. Charlotte and Christy suggested that there could be a sector-specific focus to combat this type of tax avoidance, as was done with the introduction of the Construction Industry Scheme.

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