

Member States capabilities in fighting tax crimes			
Relevant legal definition(s) of tax-related offences			
	Tax avoidance	Tax evasion	Money laundering
United Kingdom	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	N/C	Common law offence of cheating the public revenue, and other statutory offences e.g. fraudulent evasion of income tax under Part X of the Taxes Management Act 1970 ("TMA")	The Proceeds of Crime Act (2002)
Nature of the offence	N/C	<ul style="list-style-type: none"> Administrative Criminal 	Criminal
Objective element	No specific elements, but a list of overarching legislation which covers both administrative and criminal tax related offences.	<ul style="list-style-type: none"> Cheating the public revenue: practising a fraud on the public revenue. TMA s106A (fraudulent evasion of income tax): being concerned in the fraudulent evasion of income tax by that or any other person. 	POCA s237 (concealing, disguising, converting, transferring criminal property or removing criminal property from England and Wales or from Scotland or Northern Ireland); s238 (arrangements); s239 (acquisition, use and possession). Related offences of failure to disclose, tipping off, and offences of attempting, conspiring or inciting, aiding, abetting counselling or procuring the commission of a money laundering offence.
Mental element	N/C	<ul style="list-style-type: none"> Cheating the public revenue: fraudulent. TMA s106A: "knowingly" concerned, "fraudulent" evasion. 	POCA: intent. POCA s334: property is "criminal property" if the alleged offender knows or suspects that it constitutes or represents a person's benefit from criminal conduct.
Sanction	N/C	Cheating the public revenue is an indictable offence punishable by fine and imprisonment at the discretion of the court. A person guilty of an offence under s106A TMA is liable (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum, or both, or (b) on conviction on indictment, to imprisonment for a term not exceeding 7 years or a fine, or both.	POCA s334: a person guilty of an offence under section 327, 328 or 329 is liable— (a) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum or to both, or (b) on conviction on indictment, to imprisonment for a term not exceeding 14 years or to a fine or to both.
Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	N/C	N/C
Legal persons/natural persons			
Other information			

Member States capabilities in fighting tax crimes

Statistical data on tax avoidance, tax evasion and money laundering

United Kingdom	2011	2012	2013	2014	2015	2016	Comments
MONEY LAUNDERING							
FIU: NCA - National Crime Agency							Responsibilities include receiving, analysing and disseminating financial intelligence submitted through the SARs regime. UKFIU makes SARs available to UK law enforcement agencies, including HMRC which has staff in the UKFIU who handle enquiries relating to fiscal matters. The UKFIU identifies the most relevant SARs and sends them to the appropriate organisations for investigation. The rest are made available to UK law enforcement agencies via secure channels.
Human Resources						86	Including 6 secondees: 5 secondees are from HMRC, 2 of whom are dedicated to handling enquiries that relate to fiscal matters and 1 secondee is from the National Terrorist FIU.
Budget (€)							
Type of FIU							
Total number of reports disclosed							
Including Suspicious Activity Reports (SARs)					400.000		General number given (the UKFIU receives 400.000 SARs each year)
Including Suspicious Transaction Reports (STRs)							
Including Unusual Transaction Reports							
Including Cash Transaction Reports							
Including Currency Transaction Reports							
Including External Transaction Reports							
Audits conducted							
Court Cases							
Total number of proceedings started							
Number of pending/unresolved court cases							
Total number of convictions							
Including of natural persons convicted							
Including of legal persons							
Number of court cases resolved with an acquittal							
Number of court cases resolved in another way							
Number of court cases resolved in sentences							
Amount of seized financial means							
Including natural persons							
Including corporate bodies							
Including fines							
Amount of fines							

Including imprisonment							
of which, conditional sentence							
of which, unconditional imprisonment							

OTHER TAX-RELATED OFFENCES							
Tax Evasion Unit: Her Majesty's Revenue and Customs (HMRC)							Produces an annual report and accounts. Audited by the Comptroller and Auditor General, who produced three Value for Money reports on HMRC in 2016: on fraud and error in benefits and tax credits, on tax evasion, the hidden economy and criminal attacks, and on consumer service for personal taxpayers. It is not a prosecuting authority, but has civil and criminal investigation powers. It can offer taxpayers to come forward voluntarily, publically name evaders and monitoring closer their affairs. They can also impose fines up to 100% of the tax evaded (or 200% in case of offshore companies).
Human Resources	66.883	66.467	64.477	61.371	57.137	59.857	The bulk of which (at least 60%) are employed on Enforcement and compliance and personal taxation (not business taxation).
Budget (€)							
Number of cases investigated							Individuals and corporates obliged by law to notify HMRC if they have income or profits chargeable to tax, and to file tax returns and self-assess their tax liabilities.
Number of Tax Audits conducted							
Number of Site Visits							HMRC can carry out checks (including business premises inspections) and to request additional documentation from individuals or corporates.
Taxes Debited on the basis of Audits					€ 2.563.313.852,15		Correspond to tax revenue protected either by refusing or reducing repayment claims because they are in error or fraudulent or by disrupting organised criminal activity.
Penalties / fines					€ 1.864.228.256,11	€ 1.165.142.660,07	Where tax evasion or avoidance has been established, HMRC will make an assessment to collect underpaid tax and may charge interest and penalties of up to 100% of the underpaid tax or 200% in cases involving offshore matters. HMRC has direct access to UKFIU SARs data via the Money.web and Arena systems.
Number of tax offences reported				1.183	1.135		

Tax Evasion Unit: Financial Conduct Authority - FCA							Independent public body funded entirely by the firms it regulates by charging them fees. Regulator for 56.000 financial services firms and financial markets in the UK and the prudential regulator for over 24.000 of these firms. The FCA has a key role in ensuring that firms have adequate safeguards to prevent themselves from being used to facilitate financial crime, in particular money laundering. Financial crime is one of their strategic priorities in 2015/16, and in 2016/17.
Human Resources						3,337	
Budget (€)							
Number of cases investigated							
Number of Tax Audits conducted							
Number of Site Visits							
Taxes Debited on the basis of Audits							
Number of tax offences reported							
Tax Evasion Unit: Serious fraud office							
Human Resources							
Budget (€)							
Number of cases investigated							
Number of Tax Audits conducted							
Number of Site Visits							
Taxes Debited on the basis of Audits							
Number of tax offences reported							
Court Cases							
Total number of proceedings started							
Number of pending/unresolved court cases							
Total number of convictions							
Including of natural persons convicted							
Including of legal persons							
Number of court cases resolved with an acquittal							
Number of court cases resolved in another way							
Number of court cases resolved in sentences							
Amount of seized financial means							
Including natural persons							
Including legal person							
Including fines							
Amount of fines							
Including imprisonment							
of which, conditional sentence							
of which, unconditional imprisonment							

Conversion		16/05/2017
€	1,00	£ 0,86

Member States capabilities in fighting tax crimes

United Kingdom	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	On the 21 September 2016, the ICIJ announced that access to a new, smaller set of data relating to companies registered in the Bahamas was available on their publicly-searchable database. The data was of significantly lower quality than that contained in the Panama Papers. Any information of value has been shared with JFAC, where it is being analysed by Taskforce experts.
Supervisory activities	<p>Creation of the Panama Papers taskforce</p> <p>On 11 April 2016, the UK government set up a cross-agency task force to analyse all the information that had been made available from the International Consortium of Investigative Journalists (ICIJ)'s Panama Papers data leak.</p> <p>The taskforce is jointly led by HM Revenue and Customs and the National Crime Agency, investigating any evidence of economic crime, regulatory breaches or tax evasion or avoidance which may have taken place.</p>
Investigations initiated	<p>The Taskforce has made it clear that it doesn't give a running commentary on the ongoing numbers of investigations. However, in the Written Ministerial Statement published on 8 November 2016, they announced that this work had resulted in the:</p> <ul style="list-style-type: none"> • Opening of HMRC investigations into 22 individuals for a range of suspected criminal and serious civil tax crimes • International acquisition of high-quality, significant and credible data on offshore activity in Panama — ensuring the important work of the Taskforce was not delayed by the ICIJ's refusal to release all of the information that it holds to any tax authority or law enforcement agency • Identification of a number of leads relevant to a major insider-trading operation led by the FCA and supported by the NCA • Identification of nine potential professional enablers of economic crime — all of whom have links with known criminals • Placing of 43 high net worth individuals under special review while their links to Panama are further investigated • Identification of two new UK properties and a number of companies relevant to a NCA financial sanctions enquiry • Establishing of links to eight active SFO investigations • Identification of beneficial ownership information regarding 26 offshore companies that own UK property and are implicated in suspicious activity • Contacting of 64 firms named in the data to determine their links with Panama to establish potential further avenues for investigation by the Taskforce.
(Pre) trial proceedings initiated	
Fines and sentences	Since then, HMRC has also now made two arrests.
Other information	