

HMRC and ASA launch new action to disrupt promoters of tax avoidance schemes

HM Revenue and Customs (HMRC) and the Advertising Standards Authority (ASA) have today launched new action to cut out misleading marketing by promoters of tax avoidance schemes.

The joint enforcement notice aims to disrupt the activity of promoters and protect people from being presented with misleading adverts which may tempt them into tax avoidance.

It requires promoters to be clear about the potential consequences of tax avoidance in any online advertisements. Immediate sanctions include having their paid advertising removed from search engines and follow-up compliance action, which can include referral to Trading Standards.

It has been published as HMRC today launches its 'Tax avoidance: don't get caught out' awareness campaign warning and educating contractors about how to identify if they are being offered a tax avoidance scheme, and the pitfalls of using these schemes.

Jesse Norman MP, the Financial Secretary to the Treasury, said:

The Government has made clear its determination to clamp down on the promoters of tax avoidance schemes.

Today HMRC and the ASA are taking an important further step in this direction by action against misleading advertisements by promoters.

As always, we would encourage people to pay close attention to HMRC's warnings not to enter tax avoidance schemes. If it looks too good to be true, it almost certainly is.

Jim Harra, Chief Executive and First Permanent Secretary of HMRC, said:

We're doing our part to close down these schemes and make it difficult for promoters, but we need the public to play their part too.

You really don't need to be a tax expert to spot an avoidance scheme – anything that sounds too good to be true almost certainly is, and anything which claims you can take home, say, 90% of your pay, or asks you to sign up to loans from an offshore trust just so you can be paid, is something to steer clear of.

That's why we're starting a big push to encourage taxpayers to steer clear of tax avoidance schemes. This is part of HMRC's wider work to make it much harder for promoters to operate.

Miles Lockwood, Director of Complaints and Investigations, ASA, said:

This notice serves as a clear warning to promoters of tax avoidance scheme – get your houses in order and ensure your ads comply with the law and our advertising rules or face enforcement action.

There can be a real consumer detriment for those who unwittingly following bogus tax avoidance advice – you could find yourself facing a significant tax bill. Working with bodies such as the HMRC is helping us to better protect consumers from misleading and unfair advertising that can leave them out of pocket.

The 'Tax avoidance: don't get caught out' campaign is asking the public to:

STOP – don't sign anything that you are uncomfortable with or don't understand.

CHALLENGE – check for warning signs. If you're unsure, seek independent professional advice.

PROTECT – if you think you have been offered a tax avoidance scheme, report it to HMRC. Or if you need help getting out of one, contact us.

The campaign launch comes as HMRC publishes its Use of Marketed Tax Avoidance Schemes in the UK report, including its most recent available data covering 2018 to 2019, and a candid look into the current state of the market.

HMRC has always warned against engaging in tax avoidance. Our Spotlight series about tax avoidance schemes published on GOV.UK warns people about what to look out for. In 2019 and 2020, HMRC issued 11 Spotlight warnings, on different tax avoidance schemes being offered to people. In April 2020, Spotlight 54 warned health workers returning to the NHS that avoidance scheme promoters were targeting them.

HMRC has made significant progress in combatting tax avoidance in recent years. About 20 promoters have moved out of promoting altogether in the last six years because we are making it tougher for them to operate. Since 2014, HMRC has successfully brought in billions of pounds from settling marketed avoidance cases, accelerated payments and other compliance activity.

- [The Use of Marketed Tax Avoidance Schemes in the UK](#) report has been published on GOV.UK today.
- The [Enforcement Notice from HMRC and the ASA](#) has been published.
- The joint enforcement notice issued this week is specific to misleading advertising of disguised remuneration and Stamp Duty Land Tax arrangements, although the principles set out in the notice may apply to

other types of tax avoidance.

- HMRC's [Tax avoidance: don't get caught out](#) campaign page is now live.
 - HMRC has set up a [Report Tax Fraud Online](#) form for people to report tax avoidance schemes or those promoting them.
 - HMRC has detailed information on tax avoidance in its GOV.UK tax collection [pages](#).
 - HMRC continues to use a variety of powers to tackle promoters to stop them benefiting from selling schemes that do not work. We are doing this by delivering on the commitments announced via the [new strategy](#) for tackling promoters of mass-marketed tax avoidance schemes, published on 19 March 2020.
 - The government has already announced plans to strengthen these powers. HMRC consulted on a number of new measures over Summer 2020, and on 12 November 2020 the government announced a further package of measures to tackle promoters, which it will consult on in the Spring 2021.
 - Each year, HMRC estimates the tax gap for direct and indirect taxes based on the latest available information. HMRC may revise previous years' tax gaps as more data becomes available. The latest tax gap estimates are available in the 'Measuring tax gaps' [publication](#).
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[Dstl inspires students to solve space challenges](#)

Science, technology, engineering and maths (STEM) ambassadors from Dstl (Defence Science and Technology Laboratory) are encouraging the next generation of space engineers with 2 new employer-led challenges for students at the university technical college (UTC) in Portsmouth.

Students from Year 12 completed the challenges during the height of lockdown, from April to July 2020. They worked individually and in small groups to research, design and present solutions to problems devised by the scientists from Dstl's Space group located on Portsdown Hill.

Challenge 1 was a space debris mission, with students designing a craft to rendezvous with, capture and safely de-orbit the rogue satellite Envisat. The growing amount of debris in space poses a risk to orbiting satellites which provide vital services such as GPS communications. Challenge 2 was a moon colony challenge, to design a moon base on Europa or Callisto – overcoming problems like ice and radiation. The students had regular feedback from the Dstl team, even though they were not able to meet in person.

In order to develop the students' skills and employability, challenges were designed to replicate work at Dstl, the science inside UK defence and security. Students took on specific roles and were required to thoroughly research, illustrate and present their solutions – including costs and mission timelines. Challenges gave students an understanding of systems

engineering and an opportunity to pursue their own, in-depth research, which they really enjoyed.

Rebecca Couchman-Crook, Space Mission Scientist who led the project with assistance from Jordan Lowrey, Max Faulkner and Simon George, said:

This challenge was a fantastic chance for us to engage with the students and show them why a career in STEM is a great opportunity and that Dstl as an awesome place to work. A few of the students produced excellent work that really impressed us. And we must have inspired them too, as one of them is very keen to join us as an apprentice after college.

UTC Portsmouth Assistant Principal, Alex Blandford, said:

As one of our Primary Employer Partners, we were delighted when Dstl was able to adapt their Space Debris Challenge to make it accessible to our students as they continued their studies during lockdown. It gave them the opportunity to work on a brief that they would not normally come across in their day to day curriculum but one that has provided invaluable feedback and insights into the world of space engineering. Their career aspirations have increased greatly because of this experience and we cannot thank Dstl enough.

Jaime Williamson, Early Careers Lead at Dstl, said:

It was amazing that Rebecca and the team were able to adapt to remote working with their students. The UTC in Portsmouth relies on employers to ensure that the students gain relevant skills to make them employable in the local economy. The students really appreciated the opportunity to get this Dstl project on their CV and the teachers really valued Dstl's support to engage the students while they were in lockdown.

Dstl's engagement with UTC Portsmouth is continuing, and Year 13 students embarked on the very popular Dstl Sentry Challenge in September, devised and delivered by STEM Ambassadors from Dstl's Platform Systems Division.

[New UK Government Covid testing site](#)

opens in Easterhouse, Glasgow

The UK Government has today, Thursday 26 November, opened a new walk-through coronavirus testing centre at Glasgow Club Easterhouse (G34 9HQ).

The centre is easily accessible for people without a car and is the fourth testing site in the city.

The new facility is being provided by the UK Government as part of a UK-wide drive to continue to improve the accessibility of coronavirus testing for local communities. It is operated by Mitie on behalf of the UK Government.

The test centre is part of the largest network of diagnostic testing facilities created in British history. In Scotland, this comprises of 6 drive through sites, 15 walk through sites, 21 mobile units, plus the Glasgow Lighthouse Lab which is working round the clock to process samples.

In Scotland, the UK Government is providing all COVID testing and test processing outside of the NHS. Around two thirds of all daily tests are provided by the UK Government, in support of Scotland's health services.

Tests must be booked in advance at [NHS Inform](#) or by calling 0800 028 2816. People should only book at test if they have coronavirus symptoms (a high temperature, a new and continuous cough, or a loss or change to their sense of smell or taste).

Health Minister, Lord Bethell, said:

To respond to the coronavirus, we have built a major testing and tracing system from scratch. We are constantly working to expand and improve it with new technologies and innovations so everyone with symptoms can get a test.

New walk-in sites like this one makes it even easier to get a test no matter where you live. If you have symptoms of coronavirus, I urge you to book a test today and follow the advice of NHS Test and Protect if you are contacted to protect others and stop the spread of the virus.

Baroness Dido Harding, Interim Executive Chair of the National Institute for Health Protection, said:

Walk through sites offer communities better access to coronavirus testing, so everyone with symptoms can get a test. This new site is part of our ongoing work to expand our testing network across the UK which is now has the capacity to process more than 500,000 tests a day. We will continue to expand capacity to improve test turnaround times and push forward testing innovations to make sure

anyone who needs a test can get one.

Please book a test if you have coronavirus symptoms: a new continuous cough, a high temperature and a loss or change in sense of smell or taste, and follow the advice of NHS Test and Protect if you are contacted.

UK Government Minister for Scotland, Iain Stewart, said:

The UK Government is helping all parts of the UK fight the coronavirus pandemic.

Testing is vital, helping to manage local outbreaks and protecting people's livelihoods. The UK Government is providing the bulk of Covid testing in Scotland, and this new walk-through centre is just the latest in our extensive testing network.

We are pleased to be working with local and commercial partners. These sites are not possible without the hard work of many people. I would like to thank everyone involved for their incredible efforts for the good of the country at this difficult time.

Dr Linda de Caestecker, Director of Public Health, NHS Greater Glasgow and Clyde said:

I am very pleased that we have a new walk through testing centre in Glasgow to allow members of the public to access testing when they need it.

Our Public Health Protection Unit and Test and Protect Team continue to contact trace positive cases and clusters in our community. I want to thank the public for their cooperation in reducing spread of the virus and in getting tested as soon as they have symptoms.

Please remain vigilant. The general measures to minimise the risk of COVID-19 remain the same – social distancing, regular hand washing, and being on the look-out for symptoms.

Simon Venn, Mitie Chief Government & Strategy Officer, said:

Our priority during the pandemic is to support the nation's efforts to fight COVID-19 and help keep the country running. Testing is a critical part of the UK's strategy to combat coronavirus and we're proud to support the UK Government with this vital task. A big thank you to all the NHS staff, Mitie employees and other frontline heroes in Glasgow, who are working tirelessly to keep us all safe.

Renewing regional coronavirus restrictions in England

Mr Speaker, with permission I'd like to make a statement on coronavirus.

We are approaching the end of a year where we have asked so much of the British people.

And in response to this unprecedented threat to lives and to livelihoods, the British people have well and truly risen to the challenge by coming together to slow the spread and support each other.

I know how difficult this has been, especially for those areas that have been in restrictions for so long. The national measures have successfully turned the curve, and begun to ease the pressure on the NHS.

Cases are down by 19% from a week ago and daily hospital admissions have fallen 7% in the last week.

January and February are always difficult months for the NHS. So it is vital we safeguard the gains we've made.

We must protect our NHS this winter. We have invested in expanded capacity – not just the Nightingales, but in hospitals across the land – and we have welcomed thousands of new staff.

Mr Speaker, this morning's figures show the number of nurses in the NHS is up 14,800 compared to just a year ago – well on our way to delivering our manifesto commitment of 50,000 more nurses.

Together, while we invest in our NHS, we must also protect our NHS. So it will always be there for all of us, during this pandemic and beyond.

New measures

Mr Speaker, I am so grateful for the resolve that people have shown throughout this crisis.

Thanks to this shared sacrifice, we have been able to announce that we will not be renewing our national restrictions in England.

And we have been able to announce UK-wide arrangements for Christmas, allowing friends and loved ones to reunite, and form a 5-day Christmas bubble. And I know that this news will provide hope for so many.

But we must remain vigilant. There are still, today, 16,570 people in hospital with coronavirus across the UK, and 696 deaths were reported

yesterday.

That means 696 more families mourning the loss of a loved one, and the House mourns with them. So, as tempting as it may be, we cannot simply flick a switch and try to return life straight back to normal.

Because if we did this, we would undo the hard work of so many and see the NHS overwhelmed, with all that that would entail.

We must keep suppressing the virus, while supporting education, the economy and of course the NHS, until a vaccine can make us safe. That is our plan.

We will do this by returning to a tiered approach, applying the toughest measures to the parts of the country where cases and pressure on the NHS are highest, and allowing greater freedom in areas where prevalence is lower.

While the strategy remains the same, the current epidemiological evidence, and clinical advice, shows we must make the tiers tougher than they were before to protect the NHS through the winter and avert another national lockdown.

So we've looked at each of the tiers afresh and strengthened them, as the Prime Minister set out on Monday.

In tier 1 if you can work from home, you should do so.

In tier 2, alcohol may only now be served in hospitality settings as part of a substantial meal.

And in tier 3, indoor entertainment, hotels and other accommodation will have to close, along with all forms of hospitality, except for delivery and takeaways.

Allocation of tiers

Mr Speaker, I know that people want certainty about the rules they need to follow in their area.

These decisions are not easy. But they are necessary.

We have listened to local experts, and been guided by the best public health advice, including from the Joint Biosecurity Centre.

We set out the criteria in the [COVID-19 Winter Plan](#), and we published the data on which the decisions are made.

As the Winter Plan sets out, the 5 indicators are:

- the case rates in all age groups
- in particular, cases among the over 60s
- the rate at which cases are rising or falling
- the positivity rate
- and the pressures on the local NHS

When setting the boundaries for these tiers, we have looked not just at geographical areas but the human geographies which influence how the virus spreads, like travel patterns and the epidemiological situation in neighbouring areas.

While all 3 tiers are less stringent than the national lockdown that we are all living in now, to keep people safe, and to keep the gains being made, more areas than before will be in the top two tiers.

This is necessary to protect our NHS and keep the virus under control.

Turning to the tiers specifically: the lowest case rates are in Cornwall, the Isle of Wight and the Isles of Scilly, which will go into tier 1.

In all 3 areas have had very low case rates throughout and I want to thank residents for being so vigilant during the whole pandemic.

I know that many other areas would want to be in tier 1. I understand that.

My own constituency of West Suffolk has the lowest case rate for over 60s in the whole country.

And I want to thank Matthew Hicks and John Griffiths, the leaders of Suffolk and West Suffolk Councils, and their teams, for this achievement.

But despite this, and despite the fact Suffolk overall has the lowest case rate outside Cornwall and the Isle of Wight, our judgement, looking at all of the indicators, and based on the public health advice, is that Suffolk needs to be in tier 2 to get the virus further under control.

Now I hope that Suffolk, and so many other parts of the country, can get to tier 1 soon, and the more people stick to the rules, the quicker that will happen.

We must make the right judgements guided by the science.

The majority of England will be in tier 2, but in a significant number of areas, I'm afraid, they need to be in tier 3 to bring case rates down.

I know how tough this is, both for areas that have been in restrictions for a long time, like Leicester and Greater Manchester, and also for areas where cases have risen sharply recently, like Bristol, the West Midlands and Kent.

The [full allocations](#) have been published this morning and laid as a [written ministerial statement](#) just before this statement began.

I understand the impact that these measures will have, but they are necessary given the scale of the threat that we face.

We will review the measures in a fortnight, and keep them regularly under review after that.

I want to thank everybody who's in the tier 3 areas for the sacrifices that

they are making, not just to protect themselves and their families, but their whole community.

And regardless of your tier, I ask everyone: we must all think of our own responsibilities to keep this virus under control.

We should see these restrictions not as a boundary to push but as a limit on what the public health advice says we can do safely in any area.

But, frankly, the less any one person passes on the disease, the faster we will can get this disease under control together. And that is on all of us.

Testing

Mr Speaker, we must all play our part while we work so hard to deliver the new technologies that will help us get out of this. In particular, vaccines and testing.

The past fortnight has been illuminated by news of encouraging clinical trials for vaccines. First, from Pfizer/BioNTech and then from Moderna. And then of course earlier this week, from the Oxford/AstraZeneca team.

If these vaccines are approved, the NHS stands ready to roll them out, as soon as safely possible. Alongside vaccines, we have made huge strides in the deployment of testing.

Our roll-out of community testing has been successful because it means we can identify more people who have the virus but don't have symptoms and help them to isolate, breaking the connections that the virus needs to spread.

As part of our COVID-19 Winter Plan, we will use these tests on a regular basis. For instance, to allow visitors safely to see loved ones in care homes, to protect our frontline NHS and social care colleagues, and to allow vital industries and public services to keep running safely.

Mr Speaker, we have seen in Liverpool, where now over 300,000 people have been tested, how successful this community testing can be, and I want to pay tribute to the people of Liverpool, both for following the restrictions and for embracing this community testing.

It has been a big team effort across the whole city. And the result is that in the Liverpool City Region the number of cases has fallen by more than two-thirds.

In the borough of Liverpool itself, where the mass testing took place, cases have fallen by three-quarters.

It hasn't been easy and, sadly, many people in Liverpool have lost their lives to COVID. But thanks to people sticking to the rules, and to the huge effort of community testing, Liverpool's cases are now low enough for the whole City Region to go into tier 2.

This shows what we can do when we work together. We can beat the virus.

And I want to pay tribute to the people of Liverpool, to NHS Test and Trace, the University, the Hospital Trust, and Mayor Joe Anderson and so many others, who have demonstrated such impressive leadership, responsibility, and a true sense of public service.

We are now expanding this community testing programme even further, to launch a major community testing programme, honing in on the areas with the greatest rate of infection.

This programme is open to all local authorities in tier 3 areas in the first instance and offers help to get out of the toughest restrictions as fast as possible.

We will work with local authorities on a plan to get tests where they're needed most and how we can get as many people as possible to come forward and get certainty about their condition.

The more people who get tested then the quicker that a local area can move down through the tiers, and get life closer to normal.

Conclusion

Mr Speaker, viruses can take a short time to spread, but a long time to vanquish, and sadly there is no quick fix.

They call upon all our determination to make the sacrifices that will bring it to heel and all our ingenuity to make the scientific advances that will get us through.

Hope is on the horizon but we still have further to go. So we must all dig deep. The end is in sight. We mustn't give up now.

We must follow these new rules and make sure that our actions today will save lives in future and help get our country through this.

And I commend this statement to the House.

Summer 2020 outcomes did not systemically disadvantage students

[unable to retrieve full-text content]GCSE, A level and VTQ students were not systemically disadvantaged on the basis of particular protected characteristics or socioeconomic status.