Closing in on promoters of marketed tax avoidance

Consultation Response – 18 June 2025

About TaxWatch

TaxWatch (www.taxwatchuk.org) is an independent think tank and registered charity, dedicated to promoting sound administration of, and compliance with, the UK tax regime. We conduct research and investigations, and have had a longstanding focus on unscrupulous intermediaries and enablers.

General comments

TaxWatch welcomes the opportunity to respond to HMRC's consultation on new proposals to tackle promoters (and other enablers) of tax avoidance schemes. This response draws upon:

- our recent research on the tax advice market, including a major March 2025 report on regulation of tax advisers, drawing on interviews with advisers and regulatory bodies, and testimony from victims of mis-sold tax advice;[1]
- our work on the administration of investigation and penalty regimes by HMRC.[2]

Our response focuses on four aspects of the consultation:

A) new DOTAS criminal powers (Q. 6-8)
B) the Promoter Action Notice, and in particular design lessons that can be learned from financial sanctions (Q 18-21)
C) Bringing legal professionals within the scope of 'promoter' provisions (Q47-50)
D) technology and data to help HMRC to tackle marketed tax avoidance (Q62)

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Question 1: What other ideas, in addition to the ones in this document, should the government consider to deliver its intent of closing in on promoters of marketed avoidance?

We welcome plans to create a criminal offence to supplement the current civil penalty regime in section 98C Taxes Management Act 1970 (please see our response to Question 6). It is vital that criminal penalties are a (persuasive) possibility.

We are nonetheless also aware that criminal penalties may be unwieldy or unfeasible in some cases, particularly given current capacity strains in the criminal justice system. Effective enforcement regimes involve functioning criminal and civil penalties working together: we note evidence that civil sanctions can be an effective deterrent, particularly when they are substantial, swiftly applied, and combined with reputational consequences.[3]

In such cases, we are concerned that the current civil penalties in section 98C Taxes Management Act 1970 may be an insufficient deterrent *(see our response to Question 10)*: particularly the basic structure of a flat 'per-user per-day' penalty. As far back as 2009, HMRC had already raised concerns that some high-volume or high-fee promoters may simply factor these penalties into their business model, delaying disclosure and viewing the resulting penalties "...as a cost of selling the scheme, to be offset against the fees received from selling the scheme".[4]

While section 98C Taxes Management Act 1970 now includes the possibility of varying the penalty level above the flat penalty level (section 98C (2ZC)), considering fees received or taxes at risk etc. (as set out in section 98C (2ZB), we would suggest considering that s.98C penalties should always be a fees-based, tax-revenue-based or turnover-based penalty regime, similar to that being considered by the consultation relating to Schedule 38 of Finance Act 2012 (dishonest tax advisers). For further details, please see TaxWatch's response to the consultation on E*nhancing HMRC's Powers: tackling tax advisers facilitating non-compliance* (in particular our answers to questions 14-17).[5]

We are particularly supportive of civil penalties on a sliding scale up to a significant percentage of a business' global turnover, similar to sanctions under anti-money laundering and data protection regimes.[6] These would reflect the scale and revenue risk posed by some marketed schemes, avoid issues with tax loss estimation or fee disclosure, and directly target the commercial incentives of high-volume or high-fee scheme promoters. We note that there are regulation making powers in section 98(2ZE) that may permit amendments to section 98(1)(a) that would not require primary legislation.

We acknowledge concerns in relation to Schedule 38 that turnover-based penalties may be market-distortionary, placing excessive risk on big firms which may only have one delinquent adviser. In the case of marketed avoidance schemes, however, the same concern should not apply, since this is a market which the DOTAS and POTAS regimes are explicitly designed to make unsustainable.

It is, of course, equally important that civil penalties are used. We do not have access to figures for the use of penalties under section 98C Taxes Management Act 1970, but we are aware that other civil penalties for tax abuse enablers are not being frequently used. For example, the number of financial penalties for enablers of abusive tax arrangements that HMRC subsequently counteracts in an assessment (Schedule 16 of Finance (No.2) Act 2017) imposed in each of the years 2020-21, 2021-22, 2022-23 and 2023-24 was fewer than five (and possibly none at all).[7] As of June 2024, there had also reportedly been no penalties levied on enablers of offshore tax evasion or non-compliance (Section 162(1) and Schedule 20 of Finance Act 2016).[7]

A. NEW DOTAS CRIMINAL POWERS

Question 6: Do you agree that the twofold approach of civil penalties and a criminal offence will provide a stronger deterrent?

Yes.

In principle a new criminal offence, coupled with fallback civil penalties (strengthened as per our suggestion in Question 1 above), has the potential to significantly change incentives for promoters of tax avoidance schemes.

We believe that introducing a criminal offence with the potential for custodial sentences would represent a step change in deterrence. Furthermore, in situations of deliberate recidivism, deception, or obstruction of HMRC's enforcement efforts, criminal prosecution should serve as a robust and credible backstop to an effective civil regime.

However, criminal sanctions only achieve a deterrent effect when there is a realistic prospect of enforcement.[8] We do not have figures for the number of prosecutions, if any, of individuals under the strict liability offence introduced in Finance Act 2024 for failing to comply with a POTAS Stop Notice – though we understand that only one individual (rather than company) has so far been served with a POTAS Stop Notice, in May 2025.[9]

The most recent published figures for prosecutions of tax evasion and fraud in relation to marketed schemes, however, suggest that from 2016 to 2023, there were only around 3 successful prosecutions per year.[10] In designing the new offence, it may be valuable for HMRC to review why existing criminal offences related to marketed schemes have not yet been widely charged: whether it is because of legal obstacles; or simply the inevitable time-lag in the conveyor belt from identifying a scheme, to contravention of a notice or obligation to disclose, to criminal offence.

Question 7: Should the criminal offence be restricted to schemes where there is a promoter acting?

No.

The DOTAS regime's intention has always been to include self-devised as well as marketed/promoted schemes. It is so highly unlikely that a taxpayer will unwittingly arrange their own tax affairs into a notifiable arrangement that imposing a strict liability offence on the non-disclosure of self-devised schemes is very unlikely to capture unwitting or careless offenders.

In addition, limiting the offence to schemes with a promoter risks individuals escaping accountability by exploiting the 'promoter' definition through the use of additional intermediaries and proxies, the informal dissemination of schemes, and phoenixing: all of which are already prevalent in the avoidance scheme market.

Drawing liability wider than promoted schemes is also consonant with international approaches: the OECD's Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures, for instance, places reporting obligations on providers of 'relevant services' defined much more widely than 'promoter', to encompass any individual providing "assistance or advice with respect to the design, marketing, implementation or organisation" of an Arrangement or Structure, whether in-house or external to the taxpayer.[11]

To be meaningful, therefore, the offence must be capable of applying to any individual or firm who designs, markets, implements, organises, or materially enables the use of a disclosable arrangement with intent or recklessness.

Question 8: What reasonable care/excuse arguments would be appropriate? How might these be framed to prevent promoters from abusing these aspects? What reasons should be excluded from reasonable excuse?

A reasonable care/excuse defence is necessary to avoid punishing those who have genuinely and diligently attempted to comply with the law but have been misled, coerced, or otherwise acted under excusable misunderstanding.

We have assumed that the criminal offence will apply across the full range of duties for disclosure i.e. on a promoter (section 308), a person dealing with promoter outside United Kingdom (section 309) and parties to notifiable arrangements not involving a promoter (section 310). A reasonable care/excuse defence may therefore need to be tailored for the range of parties: for instance, where it is a person dealing with a promoter outside the UK, that person may have acted upon assurances from the offshore promoter that the scheme was not notifiable.

As such we would suggest that built into this defence is a proportionality provision, which could have regard to:

- The person's level of sophistication and access to advice;
- The degree of control over the scheme design or marketing.

We would also suggest that the defence is framed in the following way:

- Include a “no financial interest” requirement for reliance on advice: an excuse should only be accepted where the advice relied upon came from an adviser with no financial connection to the scheme or promoter.

- Presume non-reasonableness for professionals: a rebuttable presumption that professionals in tax, law, and accounting should have known the avoidance risks, especially if prior warnings or cases existed.

- Exclude "wilful blindness" explicitly: if a person deliberately avoided asking questions or verifying details of a tax arrangement, this should negate a reasonable excuse claim.

- Where a scheme is supported by a contrived legal opinion (especially if obtained using limited facts) this opinion should not provide a defence (see further below our response to Question 46).

Question 9: Do you agree that moving the issuing of DOTAS penalties from the Tax Tribunal to HMRC (appealable to the Tax Tribunal) is appropriate?

Yes.

Timeliness of action regarding scheme promoters is important to secure revenues at risk for the Exchequer, particularly because, unlike many ordinary taxpayer categories, promoters and schemes’ legal vehicles are often at high risk of moving offshore or phoenixing. The right of appeal to the Tax Tribunal should provide an adequate safeguard.

Question 10: Are there any other changes to DOTAS penalties HMRC should consider?

Further to our response to Question 1, we would suggest that consideration is given to changing the civil penalty regime to a fully fees-based, tax-revenue-based or turnover-based penalty regime, similar to that being considered by the consultation relating to Schedule 38 of Finance Act 2012 (dishonest tax advisers).

B. PROMOTER ACTION NOTICES

Question 18: How should the government approach defining whether a service or product provided to a suspected promoter is connected to the promotion of avoidance?

If the intention of the PAN is to starve scheme promoters of the financial and professional resources they need to conduct their business, then there are obvious parallels with financial sanctions - particularly sanctions targeted at businesses engaged in undesirable activities such as conflict financing or proliferation, which share similarities with avoidance scheme promoters in operating through fluid multi-jurisdictional networks, and via relationships of personal trust not always reflected in legal arrangements.

(If not already done, it may be fruitful to consult on design and implementation of the PAN regime with the Office of Financial Sanctions Implementation (OFSI), and with colleagues in the Strategic Exports and Sanctions Enforcement team of HMRC FIS).

The utility of a good or service for a particular business activity can be difficult to predict and define. Financial sanctions regimes have therefore tended to avoid defining prohibited assistance to sanctioned entities on the basis of the usefulness or effect of that assistance. Instead, UK and EU financial sanctions regimes have tended to broadly prohibit "*making funds or economic resources available, directly or indirectly*" to sanctioned entities,[12] where jurisprudence has established that 'economic resources' may include goods or services which the sanctioned entity can use to generate economic resources themselves through commercial activity;[13] and then (for clarity or as a specific sanction) have added additional specifically-prohibited services such as banking, accounting, business and management consultancy, and public relations services.[14]

To ensure effectiveness, and provide certainty for providers of goods and services, we recommend that a PAN should take a similar approach:

1) Prohibiting businesses specifically notified by HMRC through first contact letters from making any funds, economic resources or services available, directly or indirectly, to individuals and entities specified in the PAN Notice;

2) Additionally, prohibiting any provider of certain specifically-defined professional services (such as banking, accounting, company formation, public relations and advertising) from providing services to the objects of the PAN Notice, whether such service providers have been notified by HMRC or not.

This should strike a balance between

1) financial and professional service providers which can reasonably be expected to proactively screen clients against PANs, by virtue of being listed in the PAN legislation, and also often being obliged entities under other due-diligence regimes such as AML-CFT; and

2) other providers of goods and services which are probably not accustomed to screening clients for sanctions, AML-CFT requirements or PANs; but with which it is nonetheless difficult to draw a 'bright line' of utility vs. non-utility for scheme promotion.

This distinction between (i) obligations requiring official notification, and (ii) obligations resting upon businesses' proactive due-diligence is also used, for instance, in export controls: typically, exporters of goods and services specifically listed on control lists have a proactive obligation not to export them to prohibited destinations; while exporters of unlisted goods only have such an obligation not to export if they are informed by relevant authorities that their goods are destined to an unauthorised use in that prohibited destination.[15]

We agree that legal services should be exempt from PANs.

Question 19: Should the government exclude categories of products or services from the scope of the PAN, and if so, what would those be and why?

No.

Some goods and services – such as the provision of basic utilities like water and electricity – are clearly so general as not to be specifically useful for tax scheme promotion, and their deprivation may invoke human rights concerns. Nonetheless, as with deductible business expenses, it is sometimes difficult to draw a 'bright line' between goods and services useful or not useful for the activity of scheme promotion, given the variety of schemes, business formats, and assets used for schemes. The provision of warehousing and storage, for example, might be considered remote from tax scheme promotion, but might be essential if the scheme involves import/export, or manipulating the ownership of physical commodities.[16]

Due to this 'bright line' problem, we recommend the approach outlined above (Question 18). The PAN legislation should include a list of specified financial and professional

services that should proactively comply with PANs; and allow HMRC to bring other unlisted goods/services providers into the scope of a PAN via a first contact letter.

It might be fair to exempt the latter category of goods/services providers from criminal prosecution for PAN non-compliance.

Question 20: Do you consider that a business would be able to comply with the obligations in a PAN? If not, please explain where you see the difficulties and challenges and what could be done to overcome these.

As with financial sanctions, at least two areas of implementation are likely to require careful thought:

1) **Supplier knowledge of the PAN and the obligations it imposes:** while some professional service providers are accustomed to screening prospective clients against screening lists such as PANs, having embedded screening/AML-CFT risk assessment processes into their client onboarding, others will not. Our response to Question 62 (below) includes proposals for ensuring at least that PANs are incorporated, like financial sanctions lists, into standard due-diligence and screening software used by financial institutions and DNFPB firms.

2) **Provisions for alleviating immediate financial loss by suppliers:** requiring suppliers and service providers to sever business relationships with firms subject to PANs will inevitably cause some economic loss, which may incentivise non-compliance. In the absence of HMRC being able to provide compensation – which could rapidly become expensive and burdensome – it may be useful for the PAN regime to include some grandfathering provisions, or a time lag between a supplier acquiring knowledge of the PAN (either proactively or through first contact letter) and having to sever ties with the promoter.

Question 21: What level and type of information do you consider would a business need to comply with a PAN?

Learning from past deficiencies of sanctions lists: PANs will need to provide much more specificity and more detailed identifiers of targeted individuals and firms than is currently provided on the list of named tax avoidance schemes promoters, enablers and suppliers.[17]

At a minimum, PANs should include:

- Names and legal identifiers (company number, VAT registration number) of the firms targeted;

- All known addresses, both registered and business locations;
- Known telephone numbers and email addresses used by the firm and key promoter personnel;
- Known social media channels of the firms targeted;
- Full names and identifiers (e.g. month/year of birth) of key promoter personnel, and known aliases of these personnel.

This level of detail is important to ensure that innocent firms and individuals are not inadvertently targeted if they have similar identifiers, share business locations with promoters, and so on. In addition, specifying key individuals associated with the promoter firm will help to prevent firms from avoiding a PAN by phoenixing.

Ideally this information should be provided as structured data in a common, specified format. (Useful comparisons include the Beneficial Ownership disclosure data standard developed by Open Ownership).[18]

C. THE LEGAL PROFESSION

Question 44: Should Regulation 6 be repealed?

The ability to shield scheme arrangements from disclosure should be removed from Regulation 6, whether through repeal or amendment. (See our answer to Question 45).

A small number of barristers have repeatedly promoted schemes by providing legal opinions as part of the marketing materials of avoidance schemes: particularly barristers, since (unlike solicitors whose regulatory body expect solicitors to be familiar with the Professional Conduct in Relation to Taxation (PCRT) standards and adhere to it)[19] the Bar Standards Board imposes no restriction on barristers' involvement in marketed tax avoidance schemes. These individuals should certainly be considered as 'promoters' within the meaning of Part 7 Finance Act 2004.

Question 45: Are there any risks in making such a change? For example could the change bring into scope those that we might not wish to include?

By removing the protection afforded by Regulation 6 in its entirety, there may be fears that legal professionals who are only providing LPP legal advice about a scheme could come under the definition of 'promoter', thereby risking dissuading lawyers from providing advice to scheme users about the true legal risks of such a scheme.

In practice, it seems unlikely that legal professionals only providing advice about scheme risks would meet the positive criteria in s.307 of Finance Act 2004 to be considered a promoter i.e. responsibility for the design, organisation or management of the arrangements; or making firm approaches to potential users of the proposed scheme "*with a view to…making the [proposed scheme] available for implementation*".

Nonetheless if HMRC considers that legal professionals' fears of being swept up in the promoters definition might leave individuals without proper legal advice, or legal advice only being provided by those legal professionals who have a vested interest in a scheme, then consideration could be given to amending rather than repealing Regulation 6.

Any remaining exemption in Regulation 6 should be drawn narrowly: it should enable individuals in general to be considered as promoters even where some of their activities attract LLP under s.314 of Finance Act 2004; and only exempt those whose only involvement is to provide legal advice on the scheme's lawfulness and effectiveness

without deriving material benefit from the scheme's use or promotion, or receiving fees from other promoters of the scheme for providing such advice.

Question 46: Does the government's proposal to retain the statutory protection for LPP material in primary legislation provide an adequate safeguard?

Yes.

The protections afforded by section 314 are clear and unambiguous as the DOTAS regime currently stands.

If there were a criminal offence created, then consideration would need to be given as to whether section 314 should be amended to provide a mechanism to have documents that are alleged to have LPP attached to them disclosed for the purpose of the investigation. This could be done via a tribunal process. Otherwise, as currently drafted a legal professional could assert (even if there were arguable grounds that the document was not protected by LPP because of the iniquity exception) that they believe that they would be able to 'maintain in legal proceedings' that LPP exists in their legal advice. This could prevent HMRC from obtaining relevant information for the purpose of their criminal investigation.

Question 47: Should the rules on publishing be changed to allow HMRC to publish the names of legal professionals that design tax avoidance schemes, even when most of or all their activity is subject to legal professional privilege?

Yes.

We can see no reason why a legal professional who has designed a scheme should not have their name published, and shared with their professional body. As mentioned above, the SRA already explicitly requires solicitors to adhere to the PCRT, and this information would be useful for disciplinary purposes regarding non-adherence.

As currently drafted the protection afforded in section 86(3) Finance Act 2022 seem to distort the protections provided by LPP. LPP attaches to the advice given and is not intended to provide blanket protection for the activities of a legal professional.

Any amendment enabling publication of names would require safeguards, as proposed in the consultation. We note that section 86(5) Finance Act 2022 already provides a right to make representations before publication for those whose names are going to be published.

Question 48: Could there be any unintended consequences from making this change?

As discussed above (question 45) we acknowledge fears about a chilling effect on legal professionals providing advice around tax schemes. Nonetheless we believe that this is soluble by amendment to Regulation 6, and in any case may be outweighed by the strong public interest in driving legal professionals away from designing or promoting tax avoidance schemes.

Question 49: If the government does change the rules, as per question 47, how should HMRC utilise this information to assist taxpayers and representative bodies?

We believe that this information has at least two main utilities:

1) As discussed above (question 47), it will be useful to the SRA and BSB to support disciplinary processes, and these bodies should be actively encouraged to receive and monitor publications of named legal professionals.

2) It has the potential to protect consumers, helping members of the public to distinguish between legal professionals who will provide legitimate legal advice about the legality of a scheme, and legal professionals who provide legal advice merely to promote or facilitate a scheme.

To be as useful as possible for consumer protection, we recommend that published names be incorporated in a centralised, searchable and downloadable database of all POTAS-related firms, DOTAS scheme promoters, enablers and scheme suppliers which have been publicly named under various publication and notice provisions. We have included further details of such a proposal below (question 62).

Question 50: How should we deal with the issue of representations against publishing the details of a legal professional who has designed a scheme when LPP applies?

One possible means of ensuring that legal professionals are able to fully represent their case, despite concerns that to do so would indeed infringe LLP, would be to provide a tribunal mechanism for such representations, perhaps similar to closed material hearings in the Court of Protection.[20]

D. USING TECHNOLOGY AND DATA

Question 62: How best do you think HMRC can use advances in technology including AI to aid its work tackling marketed tax avoidance?

The consultation recognises the major problem of **finding and proving links between promoters/schemes**: as promoters work through loose networks of professional collaborators and acquaintances, phoenixing companies, setting up with ostensibly new directors and shareholders while acting as a controlling shadow director, and so on.

As with the PAN, this problem has a corollary in sanctions evasion which technology has begun to solve, albeit not perfectly.

In particular, due-diligence tools for financial institutions and other entities with sanctions and AML-CFT obligations have begun to automatically find connections between different companies' shareholders and directors at one, two, three or more degrees of separation, incorporating company registry data, other asset registers like property and vehicle registries, and shipment-level trade data.[21]

This "six degrees of Kevin Bacon" approach may not help provide legally defensible proof of connections in the case of phoenixing promoters, especially at higher degrees of separation where many innocent parties may be swept up. Nonetheless it can help identify potentially connected parties, who may have (for example) a history of common involvement in several different previous companies or other legal entities. Following the sanctions analogy further: while identifying such extended connections may not lead to a new PAN, it can flag risky entities to HMRC, and trigger enhanced due-diligence or requests for further information about products and shadow personnel from key professional service providers.

To take advantage of these data tools and approaches, HMRC should:

- Ensure that details of all POTAS-related firms, DOTAS scheme promoters, enablers and scheme suppliers which have been publicly named under various publication and notice provisions, are published in a centralised searchable and downloadable online database. This will allow due-diligence databases to obtain this data. To be effective for link analysis, names should not disappear even if notices or restrictions themselves expire (publication limits in legislation may need to be changed to allow this).[22] This approach is proportionate, as with many professions where penalties and disciplinary actions remain on their records and can be consulted by the public for several years after the actions themselves expire.[23]

- Consider developing a publicly-available link analysis database that would combine published promoter/enabler lists with Companies House and other

public records, to show how directors and shareholders of named firms are linked through current or previous corporate relationships. (TaxWatch is currently developing a proof-of-concept for such a database, and would be happy to discuss design and feasibility questions).

NOTES

[1] TaxWatch, *Regulation of the tax advisory market: the effect of non-regulation and the case for change*, March 2025, https://www.taxwatchuk.org/wp-content/uploads/2025/03/Final-report-for-website.pdf

[2] E.g. TaxWatch, 'Back to the Drawing Board', 14 May 2025, https://www.taxwatchuk.org/back-to-the-drawing-board/ ; TaxWatch, 'In Hindsight, the wrong way to do it', 23 May 2025, https://www.taxwatchuk.org/with-hindsight-the-wrong-way-to-do-it/ ; (on Schedule 38 powers against dishonest tax advisers); TaxWatch, 'Beyond the Loan Charge: Will the most recent proposals finally shut down disguised remuneration schemes?, 24 April 2023, https://www.taxwatchuk.org/disguised_remuneration_2023/; TaxWatch, 'TaxWatch welcomes proposals to tackle promoters of tax avoidance', 30 October 2023, https://www.taxwatchuk.org/finance-bill-tax-avoidance-proposals/

[3] For example, Picciotto, Sol (2015). *Inducing Compliance with International Tax Norms: Cooperation or Coercion?* In Peter Dietsch and Thomas Rixen (Eds.), *Global Tax Governance – What is Wrong with it and How to Fix it* (pp. 120–143). Colchester: ECPR Press.

[4] HMRC, Disclosure of Tax Avoidance Schemes (DOTAS), Consultation Document, 9 December 2009, p. 12, https://www.taxation.co.uk/docs/default-source/file/Disclosure_of_Tax_Avoidance_Schemes.pdf

[5] https://www.taxwatchuk.org/wp-content/uploads/2025/05/advisers-non-compliance-powers-submission.pdf

[6] Section 157 Data Protection Act 2018

[7] HMRC, response to FOI request FOI2024/21287, issued 21 March 2024.

[8] Garoupa, Nuno (2003). *Behavioural Economic Analysis of Crime: A Critical Review*. *European Journal of Law and Economics*, 15(1), 5–15. https://doi.org/10.1023/A:1021279214042

[9] https://www.gov.uk/government/publications/named-tax-avoidance-schemes-promoters-enablers-and-suppliers/current-list-of-named-tax-avoidance-schemes-promoters-enablers-and-suppliers

[10] https://www.gov.uk/government/consultations/consultation-tougher-consequences-for-promoters-of-tax-avoidance/tougher-consequences-for-promoters-of-tax-avoidance--3?utm

[11] OECD, *Model Mandatory Rules for Addressing CRS Avoidance and Opaque Offshore Structures* (9 March 2018), Rules 1.3 and 1.4, https://www.oecd.org/en/publications/2018/03/model-mandatory-disclosure-rules-for-addressing-crs-avoidance-arrangements-and-opaque-offshore-structures_1d2a819d.html

[12] E.g. The Russia (Sanctions) (EU Exit) Regulations 2019 s.14

[13] See e.g. Judgement in Mollendorf, EU:C:2006:596, https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:62006CJ0117

[14] https://www.gov.uk/government/publications/professional-and-business-services-to-a-person-connected-with-russia/professional-and-business-services-to-a-person-connected-with-russia

[15] See e.g. Council Regulation (EU) No 428/2009, Article 4(3), https://www.legislation.gov.uk/eur/2009/428/contents

[16] https://www.gov.uk/government/publications/spotlight-30-gold-bullion-schemes/spotlight-30-gold-bullion-schemes

[17] https://www.gov.uk/government/publications/named-tax-avoidance-schemes-promoters-enablers-and-suppliers/current-list-of-named-tax-avoidance-schemes-promoters-enablers-and-suppliers

[18] https://standard.openownership.org/en/latest/standard/index.html

[19] https://www.sra.org.uk/solicitors/guidance/tax-avoidance-duties/

[20] https://www.judiciary.uk/guidance-and-resources/guidance-for-the-court-of-protection-closed-hearings-and-closed-material/

[21] We understand that you will be aware of many of these tools. Without endorsing any specific tool, network-based risk assessment tools like Sayari and Kharon Clearview are examples of this approach.

[22] For example, in Schedule 30 of Finance Act 2021.

[23] For example: solicitors' disciplinary records appear on the Solicitors Regulation Authority website for three years; medical professionals' fitness to practice records appear in the online database of the General Medical Council for twenty years, given the potential for serious harm.