

Facilitation of tax evasion: the reality of prevention procedures

Matthew Norris' article for Tax Journal reviewing the impact of the corporate criminal offence of failing to prevent facilitation of tax evasion.

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Matthew Norris's article for the UK's leading tax publication, Tax Journal, notes that eighteen months on from the introduction of the UK's corporate criminal offences of failing to prevent facilitation of tax evasion, no clear market practice has yet emerged. Ipsos Mori's report evaluating corporate behaviour change in response to the offences is therefore helpful in providing a benchmark against which to judge prevention procedures. Only 25% of businesses surveyed had heard of the Criminal Finances Act 2017 and only 24% had carried out a risk assessment. The most common prevention procedures were the adoption of due diligence procedures, and the appointment of employees with responsibility for managing risks relating to preventing the facilitation of tax evasion.

To read the article in full, [click here](#).

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