

Imagine that your employer tells you that there are debts due to HMRC for Paye and asks you to liaise with them to see if you can sort out the situation. This you try to do only to find that HMRC end up classing you as self-employed, worse still liable for your employer's debt and even worse leading to a bankruptcy order being made against you for that debt.

Couldn't possibly happen could it?

Well it did and I'm indebted to Graham Webber of WTT Consulting for bringing this case to my attention via LinkedIn and please take the time to read the case [here](#).

As I read the case I kept finding myself repeatedly saying "What" "What". What on earth possessed HMRC to let this case develop to this extent? Did no one actually apply any commonsense and actually read the emails? Apparently not with the result that this taxpayer was no doubt put through all manner of worry for over two years just because she tried to do her job and everyone, well everyone working at HMRC that is, failed to listen or being kind, misinterpreted what was being said.

In relation to HMRC the judge used terms like "unreliable" "untrue" and "disingenuous" a genuinely sad case but what does it tell us about HMRC? Well for me it shows what happens when you reduce staff levels to the bone. It shows what happens when you place an overreliance on tech to cover the personnel gaps. It shows what happens when you constantly pile pressure on your staff to reduce the supposed Tax Gap. It shows what happens when you don't have a genuine oversight over what is going on in your name.

What is going on at HMRC to lead the judge to say about an HMRC employee " he could not satisfactorily explain why HMRC had ever (wrongly) concluded that the Applicant was personally responsible for the PAYE/NIC and Student Loan deductions set out in the petition"?