

Tax Evasion: Failure to Prevent

Key differences between the course versions

Course content	15 minute	45 minute
Part 1: the basics		
Quiz: Is this evasion or not? Tests initial understanding of what constitutes tax evasion	✓	✓
What is a tax risk? Gives an overview of the concept of tax risk		✓
What is tax evasion? A detailed definition of tax evasion and real-life examples	✓	✓
What is tax avoidance? A detailed definition of tax avoidance and real-life examples	✓	✓
What is tax mitigation? Defining legal methods of tax planning	✓	✓
Quick guide to tax quiz Interactive quiz on the key differences between evasion, avoidance and mitigation	✓	✓
What does HMRC think? How do UK authorities view tax evasion		✓
Examples of HMRC enforcement action How HMRC has taken action against fraud		✓
How to spot a tax avoidance scheme Red flags and warning signs	✓	✓
What is an offshore tax haven? Interactive map of 10 offshore tax jurisdictions and why they are seen by some as tax havens	✓	✓
Tax risks quiz Interactive quiz to test understanding of key concepts from part 1		✓

Part 2: the legislation	15 minute	45 minute
Criminal Finances Act Overview of the new legislation	✓	✓
Tax evasion key facts Tax evasion enforcement by the numbers	✓	✓
The offences Detailed explanations of the offences contained in the Criminal Finances Act		✓
How will the new offences work? What's changed in the law and what hasn't		✓
Committing the failure to prevent offence How an organisation could be prosecuted for failing to prevent facilitation of tax evasion		✓
Failure to prevent quiz An interactive quiz to test knowledge of how the offences work		✓
Reasonable procedures What constitutes reasonable procedures and examples of them		✓
Procedures and penalties What having no procedures means and penalties for breaches of the Act		✓
Other relevant legislation What other laws to be aware of regarding tax evasion		✓
Is this criminal facilitation or not? Quiz Interactive quiz to test understanding of what constitutes criminal facilitation		✓
Corporate checklist Downloadable guide to preventing facilitation of tax evasion		✓

Part 3: practical advice	15 minute	45 minute
How does facilitation of tax evasion happen? Guide to how the crime can be committed	✓	✓
Red flag indicators Warning signs that could indicate facilitation may be taking place	✓	✓
Your organisation's policies and procedures Complete your personalised guide to preventing facilitation	✓	✓
Industry scenarios Three custom scenarios for your industry	✓	✓

Part 4: test section	15 minute	45 minute
Test section Additional multiple choice and scenario questions		✓
Posters download Take-aways from the course to remember key learning points	✓	✓