

# [Press release: Top football agent scores £1.2 million tax avoidance own goal](#)

Former football agent Jerome Anderson has lost his £1.2 million tax battle with HM Revenue and Customs (HMRC).

The case, heard at the Upper Tribunal, shows that Anderson and 8 others failed in their attempt to avoid large amounts of tax.

The scheme involved investments in the recruitment and training of young footballers at the Bafana Soccer Academy in South Africa.

Anderson attempted to use this investment to claim a £3 million artificial trading loss to reduce his tax bill by huge amounts of money.

The tribunal found that Anderson's activities were more like those of an investor, and this didn't show that he was trading.

This decision means he could not claim a trading loss and tax was due.

Penny Ciniewicz, HMRC's Director General for Customer Compliance, said:

The court has made it clear that these schemes don't work.

Our public services rely on everyone paying their taxes and it's unfair for people not to pay their share.

Anyone who's caught up in tax avoidance and wants to put it behind them should come forward now and settle what they owe.

This latest victory continues HMRC's excellent record of winning 9 out of 10 tax avoidance cases taken to court, with many more settling what they owe before reaching that stage.

## **Further information**

You can read the [Upper Tribunal decision](#).

This was the first case to consider section 74B of the Income Tax Act 2007, an anti-avoidance provision that denies an individual any sideways loss relief claimed where that individual carries on a trade in a 'non-active' capacity and where that loss arises in connection with tax avoidance arrangements.

An image of Penny Ciniewicz, Director General of HMRC's Customer Compliance Group, is available on [Flickr](#).