

London landmark tax avoidance scheme named

ContractorCare Ltd was today named by HMRC as a tax avoidance promoter, along with PAYEme Ltd, and Gateway Outsource Solutions Ltd. Customers are being urged to withdraw from the published schemes and contact HMRC as soon as possible.

This [latest publication of tax avoidance schemes and their promoters](#) comes after tax avoidance promoter Hyrax Resourcing Ltd was handed a [£1 million fine after a legal challenge by HMRC](#), for failing to disclose to the tax authority the details of the tax avoidance scheme they promoted.

Mary Aiston, Director of Counter Avoidance, HMRC, said:

Tax avoidance schemes are advertised as clever ways to pay less tax but in reality, they rarely work as the promoters promise.

That's why we're regularly exposing the details of tax avoidance schemes and their promoters, to not only help customers steer clear of them, but also to disrupt the tax avoidance market and drive scheme promoters out of business.

Anyone who thinks they may be involved in a tax avoidance scheme, or have been approached by a scheme promoter, should contact us as soon as possible to get help.

The three named tax avoidance promoters are:

- ContractorCare Ltd, of 24/25 The Shard, 32 London Bridge Street, London, SE1 9SG
- PAYEme Ltd, 3rd Floor 8 Princess Parade, Liverpool, L3 1DL
- Gateway Outsource Solutions Ltd, of Mottram House, 43 Greek Street, Stockport, SK3 8AX

These avoidance schemes typically saw users contracted through the scheme and paid National Minimum Wage, with the rest of their wage disguised in a separate payment. Schemes such as these often wrongly promise their users can avoid National Insurance and Income Tax.

HMRC has now named a total of fourteen tax avoidance promoters and further names will be added to this list in the coming weeks. This is not a complete list of all tax avoidance schemes currently being marketed or a complete list of all promoters, enablers, and suppliers.

HMRC's [Tax Avoidance – Don't Get Caught Out](#) campaign offers a range of tools to customers to help them steer clear of avoidance schemes, such as their [interactive risk checker](#), [payslip guidance](#), and [case studies](#) demonstrating the risks of becoming involved in a tax avoidance scheme and the warning signs customers should look out for.

Customers who believe that they are involved in a tax avoidance scheme are advised to contact HMRC as quickly as possible by calling 03000 534 226.

HMRC is also urging customers who have been encouraged to get into a tax avoidance scheme or have come into contact with someone selling tax avoidance schemes to report this by using the [Report Tax Fraud Online Form](#).

[Suspended sentences for 2 men who burned waste on Northampton site](#)

David Wells, 41 of Fretter Close, Broughton Astley, Leicestershire and Daniel Hancock, 32 of Gull Crescent Northampton, repeatedly ignored warnings by the Environment Agency. They were sentenced to 8 months in prison, suspended for 2 years, and each ordered to perform 100 hours of unpaid work.

The pair, who had previously pleaded guilty, were ordered to pay £4,900 in costs at Northampton Crown Court following an investigation by the Environment Agency.

The court heard how both had been storing and burning waste without environmental permits at a site on the edge of the village of Boughton. Nearby residents reported toxic fumes and seeing flames coming from the Boughton Springs site.

During lockdown of spring and summer 2020, witnesses reported 'very thick dense smoke and very smelly' and 'acrid and very toxic'. Reports of fires that were 'frequent and troublesome' and smoke with 'a very unpleasant odour', were also reported.

Neighbours explained they were unable to sit in their gardens, hang out washing or open their windows. One elderly neighbour experienced breathing difficulty when fires were in progress.

Environment Officers visited on several occasions to warn and provide advice on what material could be burnt legally. Despite these visits, the pair continued to burn material without permission and to store mixed waste illegally on the site.

In February 2021, officers visited unannounced after further blazes were

reported. On arrival they found a fire made up of green waste in plastic bags, laminated wood, furniture, cans, and other general waste.

Officers at the scene described the smoke from the fire as black, with a 'toxic' smell.

Piles of items including toilets, scrap metal, 3 metres squared of spent printer cartridges, sacks of domestic waste, carpets, toys and clothes were found at the site. Much of the waste was stored on bare ground, risking contamination to soil and water, creating an odour problem and attracting flies and vermin.

In July, the pair were still storing illegal mixed waste in defiance of officers' advice. The Environment Agency, the court heard, had no alternative but to prosecute.

Environment Agency prosecutor, Sarah Dunne, said:

Officers had made every effort to work with the men to help them comply with the law.

Their activities had harmed the environment, impacted upon lawful competitors and undermined the Environment Agency's attempts to regulate and protect the environment.

Sentencing Wells and Hancock, Her Honour Judge Lucking QC said:

The pair's 'lucrative' business had had 'an impact on other people's mental health and well-being.

If the pair were back before the court for further environmental offences, they risked immediate custody. They had demonstrated a 'resistant attitude' to the Environment Agency and a 'flagrant disregard' for the law.

Paul Salter, Environmental Crime Officer at the Environment Agency, said:

David Wells and Daniel Hancock's convictions show how seriously we take the issue of waste crime.

This burning of waste blighted the community throughout lockdown, causing residents misery. The men were advised on many occasions as to how to store and safely manage their waste but refused to comply.

The burning of waste must be done in a sustainable and properly managed way that mitigates any impact on the local community. This was not done in this case.

Anyone with suspicions of waste crime can call our incident hotline, 0800 807060, or Crimestoppers, on 0800 555111.

[CMA finds concerns in drinking water solutions merger](#)

Press release

The CMA has found that the anticipated purchase of Waterlogic by Culligan could lead to a loss of competition in the supply of multifunctional taps to business customers in the UK.



Image credit: CMA

Culligan (mainly through its Zip brand) is the leading supplier of multifunctional taps to business customers – such as offices – in the UK. Waterlogic (through its Billi brand) is one of Culligan’s main competitors.

Unlike traditional taps, multifunctional taps can provide chilled, hot or boiling and, depending on the model, sparkling water. They offer an easy-to-use solution for businesses, that want to provide drinking water solutions in the workplace that are better for the environment than disposable bottles.

The Competition and Markets Authority (CMA) is concerned that this merger would leave just three large suppliers of multifunctional taps to business customers in the UK, which could lead to higher prices or lower quality of service.

Sorcha O’Carroll, CMA Senior Director of Mergers, said:

Multifunctional taps are an increasingly popular option for employers who need to make drinking water readily available to

employees and want to reduce waste. By removing a key player that offers this product, this deal could lead to higher costs to businesses and lower quality service.

If the merging businesses can offer a suitable way to address this issue, then we won't need to move to a more in-depth investigation.

Culligan and Waterlogic have now 5 working days to submit proposals to address the CMA's competition concerns. If suitable proposals are not submitted, the deal will be referred for an in-depth Phase 2 investigation.

For more information, [visit the Culligan and Waterlogic merger inquiry page](#).

1. For media enquiries, contact the CMA press office on 020 3738 6460 or press@cma.gov.uk.
2. There are 2 routes by which the CMA may come to review a merger (details of which can be found in the CMA's [quick mergers guidance](#), paragraph 2.5). Businesses can formally notify a merger to the CMA by completing a Merger Notice or the CMA's Merger's Intelligence Committee can investigate mergers that have not been notified to it.
3. Under the Enterprise Act 2002 the CMA has a duty to make a reference to Phase 2 if the CMA believes that it is or may be the case that a relevant merger situation has been created, or arrangements are in progress or contemplation which, if carried into effect, will result in the creation of a relevant merger situation; and the creation of that situation has resulted, or may be expected to result, in a substantial lessening of competition within any market or markets in the United Kingdom for goods or services.

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[Crime news: 2022 crime contract uploads and October duty rotas](#)

News story

2022 crime contracts are now being uploaded into Contracted Work and Administration and we have published duty solicitor membership lists starting 1 October.



Crime contracts are now being uploaded into Contracted Work and Administration (CWA) for all applicants who:

At present 90% of providers who were offered a contract subject to verification have completed their pre-contract checks.

Contract acceptances and October rotas

We are asking all applicants to accept their contract by no later than 11.59pm on 4 September if they wish to be added to the October rota.

Notifications will be sent through CWA containing a link to the page to accept the contract. Successful applicants will also be notified through the Bravo message board system that their contract is ready for acceptance.

Guidance on how to accept the contract, and what to do if you need to set up a designatory signatory, is available on GOV.UK – see below.

What if I miss the deadline?

During August 2022, we will be inviting all organisations which completed pre-contract checks but missed the October rota deadline to join the January rotas.

Providers on the October rota wishing to refresh their duty solicitor details for the January rotas will have until early October to do this via a separate process. We will publish full details of how this process will work by the end of August 2022.

Further contract uploads

We will be making further crime contract uploads when the remaining applicants complete their pre-contract checks.

Details of crime contract holders

We will publish details during October 2022 of all organisations holding contracts for duty solicitor and own client work from the contract start date of 1 October.

Further information

[CWA detailed user guides](#) – to download guidance on accepting contracts and setting up designated signatories

[Duty solicitor October membership lists](#)

[LAA eTendering system](#) – to access Bravo message boards

help@bravosolution.co.uk – for technical questions about eTendering or call 0800 069 8630 from 8am to 6pm, Monday to Friday

[Standard Crime Contract 2022](#) – contract documents for providers

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[Record numbers of 18-year-olds take up their place at university](#)

Nearly 180,000 18-year-old students in England have had their place at their first choice of university confirmed. This is the largest number ever on record for an examination year, a 20% increase on 2019, when exams were last sat.

Overall, 425,830 students of all ages and domiciles will be going onto university, including a record number of 18-year-olds from a disadvantaged background for an examination year. The gap between the most and least advantaged progressing to university has narrowed to a record low (from 2.29 in 2019 to 2.26 in 2022, and from 2.32 in 2021).

The first cohort of T level students received their results today, with over 92% achieving a pass or above. Many have already secured their first job or an apprenticeship in areas like mechanics and digital product design, and 370 students, 71% of those who applied, have so far been placed onto a university course, demonstrating the flexibility and appeal of these courses.

This is the first year that students have taken summer exams since 2019. As part of the Ofqual transition period back to pre-pandemic grades, AS, A level and Vocational and Technical Qualification results received today will be higher than in 2019 in recognition of the disruption students experienced during their exam years.

Exams were taken with support and adaptations in place, including advance information of topics for A levels, and longer assessment windows for vocational and technical qualifications.

Grades will be lower than 2021 when exams did not go ahead and grades were determined by teachers, as schools and colleges remained closed to most pupils until March.

36% of entries for A levels are at grade A or above in the UK – up from 25% in 2019, and down from 45% in 2021, reflecting the target set out last autumn.

Statistics published today also show:

- 83% of entries for A levels are at grade C or above – up from 76% in 2019, and down from 89% in 2021, reflecting the target set out last autumn.
- The gap between the proportion of top grades (A*, A and above and B and above) in independent schools and academies in England has narrowed compared to 2021.
- 92.2% of T Level students in receipt of results this year achieved a Pass or above, with 31.9% achieving a Distinction and 2.7% a Distinction*.
- Over 240,000 certificates awarded to a wide range of students who have undertaken Level 3 vocational and technical qualifications used for progression in a similar way to A levels, with results broadly similar to previous years.
- 87.7% of undergraduates for this year at UK universities are from the UK compared to 12.3% of international students. This compares to 14.7% of international students in 2019.

Education Secretary James Cleverly said:

I want to congratulate students getting their results today and say a big thank you to the teachers who helped them get to this point. These students have experienced unprecedented disruption over the last couple of years, and such excellent results are a testament to their resilience and hard work.

Our plan this year was to ensure that students could sit their exams for the first time since 2019, be graded fairly and move on to the next stage of their lives as we return to normality after the pandemic.

We have now seen the largest number of students on record for an examination year – including a record 23,220 of disadvantaged 18-year-olds – going on to university, while many others will take their next steps in further training or the world of work.

Regardless of what those next steps are, I wish all students the very best on this exciting new chapter in their lives.

179,690 18-year-olds in England gained their first choice of university place, 21,670 their insurance. This compares to 149,670 getting their first choice and 19,300 getting their insurance choice in 2019.

The government has been working with the higher education sector to ensure that universities have been making offers that reflect the grades students have received today.

Universities have been encouraged to be flexible in their decision-making on admissions for students who narrowly miss their grades or terms of their offer and they have a wealth of experience supporting young people throughout the application process, including through the changing circumstances with recent results cycles.

Medicine and Dentistry are hugely competitive courses, and consistently have far more applicants than there are places available. Despite more cautious offer making this year so universities can avoid oversubscription, the government expects all places on these courses to be filled for 2022/23.

For those students going onto higher education in September from the lowest-income households, on top of the standard cost of living support package, the government has continued to increase support for living costs on an annual basis. This means that these students now have access to the largest ever amounts in cash terms. The government also asked the Office for Students to protect the £256 million available to support disadvantaged students and those in the need for the current financial year.

If students have not received the grades they were hoping for, a record number of places are available through UCAS, as well as a range of high quality vocational and technical options. Students can call the National Careers Service on 0800 100 900 for advice on their next steps.

To help future students recover from the impact of the pandemic the government has invested nearly £5 billion including £1.5 billion for the National Tutoring Programme. Over two million courses have now started through the National Tutoring Programme, including 1.8 million so far this academic year across an estimated 80% of schools.

The Department for Education and Ofqual will evaluate the arrangements this year, before finalising 2023 arrangements as early as possible in autumn. The intention is to return to the carefully designed and well-established pre-pandemic exam arrangements as quickly as possible, given they are the best and fairest way of assessing what students know and can do.

Unless otherwise stated all figures refer to England domicile.