

Are MPs 'wholly, necessarily and exclusively' required to run the country?

The revelations about expenses claimed by our Members of Parliament (MPs) for various aspects of their life continue daily, with each new story seemingly pushing back the boundaries of what can be claimed.

Like many small business owners, contractors often take time to learn the boundaries of [what is reasonable to claim as an expense](#) and what [HMRC](#) is likely to challenge. Many contractors make mistakes along the way, particularly as many of the rules seem to have been written to be as vague, contradictory and open to interpretation as possible.

However, people who break HMRC rules over expenses are committing tax evasion. In some countries, tax evasion is a national sport, but in the UK it is a criminal offence that can lead to steep fines and imprisonment.

Even making a genuine mistake is no longer any kind of defence, with new rules from HMRC requiring that taxpayers take '[reasonable care](#)', whatever that might mean. Of course, in the best traditions of the taxman's rules, HMRC refuses to provide an absolute definition of what 'reasonable care' might be.

My accountant always told me that for an expense to qualify, it must be incurred 'wholly, necessarily and exclusively' in the course of doing business. I'm glad I have stuck to this rule, having seen more than one contractor get caught and pay the price in fines, back taxes and interest.

So, why is it that we have a class of taxpayer in the UK to which the rules of tax evasion don't apply? Taxpayers who, unlike the rest of us, can simply say sorry, however grudgingly, and simply give the money back. Or not, if they don't feel like it. But that's exactly the situation with our MPs.

Can you see HMRC standing for that if we tried it? Not bloody likely – we'd be vilified, hung out to dry and, following the most recent budget, we'd also be named and shamed!

And then MPs have the cheek to suggest setting up an independent enquiry to examine how this situation came to pass and what to do about it. We already have one of those – it's called the police service and there's also, of course, the Serious Fraud Office.

Not every MP deserves to be locked up, but they should be treated the same as the people they purport to govern. Interest, penalties and, for serious offenders, a criminal conviction should all be applied equally to MPs as it is to all other citizens.

After all, are all MPs 'wholly, necessarily and exclusively' required to run the country?

	<p>Dave Chaplin CEO ContractorCalculator</p>	<p>View all our commentators ▶</p>	<p>Dave Chaplin is a former IT contractor in the City of London, and is founder and CEO of ContractorCalculator, and author of the Contractors' Handbook.</p> <p>Started in 1999, ContractorCalculator (this site) is the leading independent website for the UK contracting industry – most of whom are highly skilled knowledge workers.</p> <p>Read Full Profile...</p>
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