

Bibliography

AAT (2014) *AAT Code of Professional Ethics 2014*. [Online.] Available from: http://www.aatethics.org.uk/code/wp-content/uploads/2014/09/AAT_Code_of_Ethics.pdf [Accessed 16 August 2016].

Contains public sector information licensed under the Open Government Licence v3.0. www.nationalarchives.gov.uk/doc/open-government-licence/version/3/.

HMRC (2015) *Company tax return*. [Online.] Available from: www.gov.uk/government/uploads/system/uploads/attachment_data/file/420684/CT600_2015.pdf [Accessed 27 July 2016].

HMRC (2015) *Tackling tax evasion and avoidance*. [Online.] Available from: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/413943/Tax_evasion_FINAL_web__with_covers_and_right_sig_.pdf [accessed 18 August 2016]

HMRC (2016) *Partnership tax return*. [Online.] Available from: www.gov.uk/government/uploads/system/uploads/attachment_data/file/503361/sa800man-2016.pdf [Accessed 27 July 2016].

HMRC (2016) *Self-employment (full)*. [Online.] Available from: www.gov.uk/government/uploads/system/uploads/attachment_data/file/501544/sa103f-2016.pdf [Accessed 27 July 2016].