

Which of the following statements correctly explains the difference between tax evasion and tax avoidance?

- A Both tax evasion and tax avoidance are illegal, but tax evasion involves providing HM Revenue and Customs with deliberately false information
- B Tax evasion is illegal, whereas tax avoidance involves the minimisation of tax liabilities by the use of any lawful means
- C Both tax evasion and tax avoidance are illegal, but tax avoidance involves providing HM Revenue and Customs with deliberately false information
- D Tax avoidance is illegal, whereas tax evasion involves the minimisation of tax liabilities by the use of any lawful means