

## Leading articles



## Bleed, Poor Country

An apparently absurd figure, Kim Jong Il ranks among the most monstrous tyrants in history. His legacy is a people impoverished, incarcerated and broken

The appearance of Adolf Eichmann in a Jerusalem courtroom half a century ago gave rise to the phrase "the banality of evil". Those words come unbidden when considering Kim Jong Il, who died yesterday. They are misleading, even so. Rotund of figure and bacchanalian in appetite, Kim appeared a faintly ridiculous, Chaplinesque dictator. But there was nothing commonplace about the life and crimes of a man who ranks among the most monstrous killers in history.

Owing to North Korea's isolation, observers tend to concentrate on its most visible features: nuclear adventurism, bellicosity and sponsorship of terrorism. These are terrifying threats, and diplomatic efforts to defuse them have so far proved futile. But the passing of a tyrant should focus attention even more on the condition of a people.

Combining absolute rule and a fanatical cult of personality, the regime of Kim Il Sung and his son Kim Jong Il achieved even greater catastrophe for North Koreans than suppression and mass starvation. It has left a population of some 24 million people physically stunted owing to malnutrition, and emotionally and intellectually impoverished.

Like the characters in *Nineteen Eighty-Four*, published in the same year as the founding of North Korea, the Kims' subjects are not only

imprisoned but broken. The country is run (or more accurately, run down) on a bizarre set of ideas known as Juche. Often euphemised as "self-reliance", this is a quasi-mystical farrago of turbid platitudes and ferocious xenophobia. Its author, Hwang Jang Yop, was once the regime's principal ideologue, before becoming the most prominent of the very few North Korean defectors. In exile, he compared Kim Jong Il's rule to Hitler's.

Parallels with Nazism are almost always hyperbolic; but not in the case of North Korea. There are credible accounts that the regime annually kills prisoners by the thousand at a hellish place known as Camp 22, in the remote town of Haengyong. Witnesses say that these atrocities include incarcerating entire families in glass chambers and gassing them. The repression of North Koreans is so complete that almost no samizdat literature exists. The few who have escaped recount tales of such torment that they almost defy the imagination. In a recent book published in English as *Long Road Home*, Kim Yong, a former camp inmate, claims that starving prisoners perform acts of cannibalism to survive.

When, one day, North Koreans emerge from tyranny, stories such as these may well be surpassed. But the most chilling aspect of the ignoble

life of Kim Jong Il is not the repression that he instituted or the famine that he engineered, in which perhaps three million people died in the 1990s. It is that North Koreans' ululations on his death are almost certainly sincere. For a culture in which there is no information, and nothing to read or listen to apart from systematic lying, has convinced a people that they are blessed to live this way and amid these horrors.

North Korea is not strictly a dynastic tyranny but a necrocracy, in which Kim Il Sung remains head of state. Kim Jong Un, his grandson, is likely now to succeed to power. It will be merciful if his rule is more limited in scope and years. There is, alternatively, the possibility of misery transmuting into national collapse and a refugee crisis.

That prospect will alarm China, which is the one external actor that might be able to alleviate North Koreans' plight. In the 1990s, when North Korea's nuclear programme first became an international crisis, the United States unavailingly took responsibility to resolve the problem.

The best hope now for the stability and peace of the Korean Peninsula is that China uses what leverage it can on the North's new rulers. There is little other chance of easing and eventually dispelling a people's long, apocalyptic nightmare.

## The Revenue's Customs

The Public Accounts Committee reports shadowy incompetence at HMRC

"Taxation", wrote Terry Pratchett, "is just a sophisticated way of demanding money with menaces." Not that sophisticated. According to a report from the Public Accounts Committee, published today, almost £25 billion is outstanding in unresolved tax bills. The committee declares, also, that procedures used to resolve disputes are ad hoc and erratic, and that Her Majesty's Revenue & Customs "has consistently failed to give straight answers to our questions about specific cases".

Of all government departments, Revenue & Customs perhaps has the greatest direct impact on the lives of the British people. Yet, compared with almost all other government departments, it operates under an opaque veil.

Tax settlements, whether they be with companies or individuals, are privileged. At the head of HMRC is not a directly elected politician, answerable to the electorate, but a chief executive.

All of this is permissible — and arguably even desirable — when it allows Britain's tax system to operate in a manner trusted and respected by those with a stake in it. But when it does not, it is not. Making sense of tax is proving increasingly

taxing. Today's report is not the first blow to the integrity and competence of HMRC.

Last month, *The Times* revealed the extent of avoidance on stamp duty on house purchases, which is thought to be costing the Treasury as much as £1 billion a year. This takes place, usually, by means of a loophole so simple that a child could understand it, yet the Revenue maintains it would be more complex and costly to see it closed.

Among those cases considered by the PAC were those of Goldman Sachs (in which an error cost the taxpayer nearly £10 million) and that of Vodafone (in which a deal is thought to have saved the company £8 billion). Both of these occurred under the watch of Dave Hartnett, acting head of HMRC. Margaret Hodge, who chairs the PAC, complains that confidentiality rules shield these decisions from scrutiny, even retrospectively. "It is absurd", she says, "that we had to rely on the media and the actions of a whistle-blower to find out about the details of individual settlements. Parliament and the public have legitimate concerns that large companies are being treated more favourably than ordinary taxpayers."

Mrs Hodge is quite right. Common sense dictates that companies must have confidence that they will not be subjected to a public kangaroo court every time they pay a tax bill, and a negotiated tax settlement is not, of itself, always a bad thing. Yet the public must have confidence in those to whom they pay tax. At present, HMRC appears to be unacceptably self-governing. Those who negotiate deals are, too often, the same people who approve them.

Mr Hartnett's departure as chief executive, expected next summer, is already overdue. His replacement, Lin Homer, faces a formidable task. Not only must she get to grips with the damaging chaos of her predecessor's reign. She must also implement the overhaul of tax credits and the roll-out of the PAYE2 computer system, which is essential to the introduction of the Government's flagship universal credit. Cack-handedness here would have enormous and damaging impact.

Both competence and transparency are required at HMRC, with urgency. It is not enough for the public to be told that we are all in it together. We must believe it, too.

## A Sporting Chance

Greenhouse is a charity that is succeeding in using sport to recast teenage lives

Earl Warren, the US Chief Justice who helped to end school segregation and led the commission into the assassination of President Kennedy, spent a long career peering at life's underside and seeking to make the best of the world around him. It prompted him always to turn first to the sports section of his newspaper, because, he said: "The sports page records people's accomplishments; the front page has nothing but Man's failures."

Greenhouse, one of the charities supported in *The Times* Christmas Appeal, strives to put stories that have the potential to scar the front pages of

the press into triumphs worthy of the back pages. By deploying inspirational social workers camouflaged as sports coaches, the charity establishes in schools in deprived corners of the country a culture in which young boys and girls who might be shambling down a path towards delinquency can glimpse the possibility of a fork in the road.

Through seizing these children's attention for long enough to instil in them a commitment to sport, Greenhouse succeeds in planting the seeds of classroom discipline, dedication, social responsibility, happiness and academic achievement.

Children suddenly find that they not only have ambition, but also the wherewithal to achieve it.

Michael de Giorgio, who heads the charity, says that while the fruits of Greenhouse are evident in the gym, its true success is measured far beyond it (see *Times* 2). "The first challenge", he says, "is getting them to attend; the next is encouraging them to compete not just against each other, but also against other schools. That's a vital tool for breaking down the inward-looking reluctance to leave their own patch, their own postcode." This is a charity transforming lives. It deserves support.

## INSIDE 2 TODAY

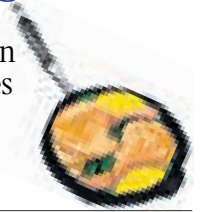
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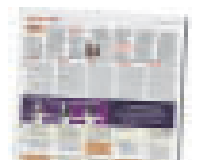
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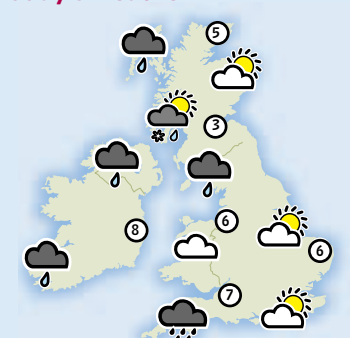
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### Today's weather



Dull and drizzly in the West, bright in the East, wintry showers in the Highlands  
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