

## LETTERS

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### Asbos for accountants?

Many of the terms in your report on the future of tax avoidance (12 October, page 3) were too loosely used for the coverage to be objective. For example, it said that tax planning is the world's second oldest profession. That's not true. That's tax evasion – and it's illegal.

It was also implied that tax planning would continue, as if that might be a shocking revelation to HM Revenue & Customs. It won't be. The taxman is entirely happy with tax planning that takes place within the spirit of the law. Anyone doing it can be sure that they have paid the right amount of tax and no more, but, as importantly, at the right time and in the right country. I really do

not think Dave Hartnett is seeking to stop that. Nor is the Tax Justice Network.

But if avoidance is the grey area in between the tax planning and illegality, then Dave Hartnett is on his way to achieving his aim of eliminating it because John Whiting is right: avoidance is getting harder. The Tax Justice Network is firmly of the view that this should be the case. We would only wish that a general anti-avoidance principle might be added to the armoury of weapons available to stop the profession.

Anti-social behaviour is anti-social whether done by youths or people in pinstripe suits. It has to be stopped, and if those perpetrating it will not see the error of their ways the law



**Hard labour: do anti-social accountants need to go to Brat Camp?**

will have to be changed so that they have no option but to do so.

Ethical conduct allows tax planning. But any appropriate code of ethics for accountants should make it very clear that tax avoidance

is wholly unacceptable.

*Richard Murphy, Norfolk*

### Back in the real world

I found Peter Charles' article on shared service centres (5 Octob