

## Values

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I commented in somewhat similar fashion to the item noted below on [ethics](#) on [AccountingWEB](#) yesterday, and the following comment came back:

*Values? What values? Is Richard implying there should be some sort of individual subjective test? If so I'd love to know how that gets articulated.*

*I've never met a client yet that didn't feel good about paying less tax or an accountant that didn't think twice (more likely relieved) the client was happy.*

*If on the other hand a practitioner has misgivings about a particular scheme, then that should be enough to prompt seeking a second opinion.*

I have to say I was perplexed by this at first, until I realised that the challenge was to the use of language (which is subjective) and not to the principles (which are objective) that I'm seeking to explore. I always brought values into play in my tax advice. So for example, my rules included the following: (and still do):

- 1) no offshore
- 2) no trusts for tax benefit alone
- 3) no artificial steps put into transaction for the sake of securing a tax advantage

It doesn't matter if what is proposed is legal. I don't do them. If the client wants them they have a choice - they can go elsewhere. My values are always more important than theirs.

That's what I mean by values - and this nonsense that accountants aren't allowed them is the denial of the professional nature of our job. That professional nature means there is no obligation on an accountant to do anything for a client they do not wish to do. This is a commercial relationship. The accountant is in command. They can always say no. The only price is a fee - and in my experience there will always be a better one to replace that lost for an accountant who is willing to stand up for what they believe in.

So the whole of tax work is value laden. Any pretence to the contrary is quite simply untrue, often told, and a simple excuse to cover unethical (even if legal) tax practice.

Over the last couple of weeks I have, as a result of this discussion and that on [profit](#) demonstrated a logic that suggests that neither a tax practitioner or a taxpayer (and especially a business) can argue that their decisions on tax are 'value free'. I'd like to thank [Mark Lee](#) and [Dennis Howlett](#) for contributions (of agreement and disagreement) which have encouraged me.

This thinking will move on now into how Codes of Conduct can be developed in both areas.