

TJN, funding, the Institute for Fiscal Studies and a ne...

Published: January 13, 2026, 3:38 am

Jason Holden has written the following comment [on this blog](#):

Maybe its time for the TJN to receive funding from (international boundaries ignored — therefore not just the UK) government coffers to conduct research into improving (out with the old) the tax system instead of all the usual suspects conducting research that is ultimately a waste of money and time, why do I keep thinking about Lord Carter and his recent upset on self assessment filing dates?

I'm grateful to him for a number of reasons. Firstly, we don't always agree with each other, so I appreciate his confidence. Second I have to admit I see quite a lot in his logic.

I'm not sure whether Jason was referring to the [Mirrlees Review](#) being organised now by the Institute for Fiscal Studies. This has the following objectives:

This Review brings together a high-profile group of international experts and younger researchers to identify the characteristics of a good tax system for any open developed economy in the 21st century, to assess the extent to which the UK tax system conforms to these ideals, and to recommend how it might realistically be reformed in that direction.

All well and good, and let me be clear, I know a reasonable number of those on the review panel. But, and this is a big but: that panel is dominated by IFS policy researchers and academics. I have nothing against either. One member is the head of the Tax Research Institute at Nottingham University where I am a research fellow. I shouldn't complain. But I will anyway. There are three reasons:

- 1) Theory is good, but rather a lot of those on the panel have had little recent practical experience, and by the look of it very few have very much practical experience at all in the SME sector. That's seriously worrying. In fact, I'd call it an oversight.
- 2) Civil society is not represented on the review panel. In these times that is another oversight.

3) The review is to be peer reviewed as it is funded by the [ESRC](#) (an academic funding body). That's fine, but I hate to say it, but that means at least as much effort will be put into referencing the source of all comments as will be placed into new thinking. Which is the serious problem I have with all academically funded work. A new, innovative idea has no academic reference to allow it to be quoted for precisely that reason. But such is the academic process that it's hard in that case to put it forward. Academia works on the basis of X quoting Y because Y was peer reviewed to ensure he proved his sources. But new ideas are in the ether, not on paper. In that case, how far can this review go.

I hope to contribute to the review. But I think it will need to address these issues if or it will have a credibility problem, however august its membership (and it is).

In which case TJN offers an alternative view.