

# 41% of all UK tax legislation tackles tax avoidance

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The most common complaint heard from tax practitioners is about the volume of legislation that they face. New research by the Tax Justice Network, UK shows that this is unjustified. 41% of all tax legislation comprises anti-avoidance measures designed to tackle tax planning schemes created and sold by tax practitioners.

The research was done by Richard Lupson-Darnell CTA on behalf of the Tax Justice network and looked at the purpose for enacting every section and schedule of all 1503 pages of tax legislation in the Finance Acts passed in the period 2004 to 2006. It found that just 48 pages dealt with routine issues like tax rates, 841 were the result of government driven initiatives and 614 were anti-avoidance measures.

Given that substantial parts of all new initiatives are anti-avoidance clauses, seeking to control abuse from the outset it is likely that 50% or more of all legislation is designed to curb tax abuse promoted by tax advisers.

Richard Lupson-Darnell said "The tax avoidance industry and tax advisers in general are constantly complaining about the volume of legislation they have to contend with. However, this research shows that they and their clients have to take a lot of the responsibility themselves. They have a choice to make; continue camping over the boundary of what the Government considers acceptable with the result of more legislation, or retreat to more compliant pastures and see the volume fall"

Richard Murphy, Research Director of the Tax Justice Network UK and a practicing chartered accountant added "This research adds much needed perspective to the discussion on the growing volume of legislation. It's clear that much legislation is being driven by the need to tackle tax avoidance promoted and sold by the UK's lawyers and accountants. That also influences the design of new initiatives, which could be much shorter if the government knew they would not be abused the moment they were introduced."

Richard Murphy added "We think it's time these professions stopped moaning about the volume of tax regulation in this country and recognised the major role they play in its creation. What is clear is that much of the burden of tax legislation is self inflicted on

UK business or is there to stop the practices its advisers promoted. When this is appreciated we hope that a new and more constructive dialogue on tax management can be opened between government, taxpayers and their professional advisers from which all will benefit. Until this happens and whilst the professions continue to antagonise and abuse the government ordinary business will suffer this volume of legislation".