

Tax justice positive 5: Simplicity in taxation legislat...

Published: January 13, 2026, 4:14 am

Tax justice means being in favour of simplicity in taxation legislation. This requires that:

- a: Tax legislation is purposive;
- b: The interpretation of taxation law is undertaken on equitable principles;
- c: A general anti-avoidance principle is in operation (although not necessarily without charge).

Being in favour of simplicity in taxation legislation means that we are opposed to complex tax legislation. Complex tax legislation involves:

- d: Use of a legal basis of interpretation of tax law so encouraging the abuse of rules;
- e: Using the literal meaning of words as the basis of taxation law, even though that meaning changes over time;
- f: The use of detailed anti-avoidance rules that result in ever escalating loopholes;
- g: Recognition of the legal form of a contract as the only issue that matters in determining its validity for taxation purposes;
- h: Blocking the use of equitable interpretation in taxation matters.