

So you thought it was all over?

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The Observer has [an article today](#) on a letter sent by Gordon Brown to the OECD before the G20 summit issued its communique?©.

I saw that letter on Thursday, having been shown it after asking the prime minister during his G20 conference about how he would extend the process of tackling tax havens to tackling tax avoidance, and not just evasion, and about how he would ensure that developing countries would benefit from that process. I referred to it in the video blog I did for the Huffington Post.

As I don't have permission to do so I cannot reproduce the letter, which I have, but can confirm it does two things. First it asks the OECD to design processes to extend the attack on tax havens to tax avoidance, and not just evasion. Second it asks the OECD to participate in the process the G20 communique?© endorsed of finding new mechanisms to extend the benefits of beating tax haven abuse to developing countries.

Both are vital now. But the letter is important in a bigger context. There are those who are already saying (rather absurdly) that places like Jersey, Guernsey and the Isle of Man have no further issues to address despite glaringly obviously being tax havens. There are others who are saying the OECD has, through adopting an extremely odd rationale in selecting those states to black and grey list, neutered this attack at birth.

This letter proves neither is true. The G20 has to be seen as the start of a process — as I predicted — and most certainly not as the end of one. What the PM is indicating very clearly is that the full frontal attack on tax havens is important — which is why so much effort went into it at the G20, but that it will also be constrained by the need for compromises that the G20 also evidenced.

Seen in that light the PM's letter is very important — for it suggests that we're not now moving into the technical delivery phase of delivering the G20 promise, but that this issue is to be opened up on more fronts.

It's going to be a long time before that fat lady sings — and those who are announcing

the concert over already have got things very wrong.