

## New professional guidance on tax avoidance

Published: January 12, 2026, 10:11 pm

---

The joint tax institutes of the UK have issued [new professional guidance](#) to their members today. It includes the following statements:

*Tax avoidance is legal and is to be distinguished from evasion, which is illegal. All taxpayers have the right to arrange their affairs under the law to minimise their liability to tax.*

*Where a member is considering arrangements which may be viewed as artificial by the tax authorities, he should consider carefully the risks and merits. He should do this in the light of the client's wider interests because of the risk that the arrangements may be challenged by the tax authorities.*

The language is not that I would have used. But this does not seem - semantics aorta - that far removed from discussion of the difference between tax avoidance as I describe it ( seeking to pay the right amount of tax (but no more) in the right place at the right time where right means that the economic substance of the transactions undertaken coincides with the place and form in which they are reported for taxation purposes) in the first paragraph and tax avoidance as I describe it in the second paragraph.

And it is good that it is made clear that there is a choice implicit in the difference. That's welcome.