

# A lame attempt by the Treasury Select Committee of the ...

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The [Treasury Committee of the House of Commons](#) has published its report on the principles of tax policy.

It's horribly predictable. But that's what happens when you have evidence from a wide range of organisations such as Christian Aid, the RSPB, Child Poverty Action Group and even the TUC, but choose to only call for evidence from the Institute for Fiscal Studies, Oxford University, PricewaterhouseCoopers and the Chartered Institute of Taxation.

The committee concluded that tax policy should:

- \* *be fair. The Committee accepts that not all commentators will agree on the detail of what constitutes a fair tax, but a tax system which is considered to be fundamentally unfair will ultimately fail to command consent*
- \* *support growth and encourage competition*
- \* *provide certainty. In virtually all circumstances the application of the tax rules should be certain. It should not normally be necessary for anyone to resort to the courts in order to resolve how the rules operate in relation to his or her tax affairs*
- \* *provide stability. Changes to the underlying rules should be kept to a minimum and policy shocks should both be avoided. There should be a justifiable economic and/or social basis for any change to the tax rules and this justification should be made public and the underlying policy made clear*
- \* *the Committee also considers that it is important that a person's tax liability should be easy to calculate and straightforward and cheap to collect. To this end, tax policy should be practicable*
- \* *the tax system as a whole must be coherent. New provisions should complement the existing tax system, not conflict with it*

But these findings are inherently inconsistent.

They refused to say what fair means - arguing it's down to political judgement. But in their very next step they argue for growth and competition. And yet we know that growth has not helped most people in this country for thirty years. It has simply increased the gap between the rich and the rest. Competition is also inherently biased - stacking all the cards in favour of those with the deepest pockets and against those who can't even get into the game. What is fair about that?

And they've bought the line on certainty. I admit one of the wisest comments I've heard on this issue was made at a meeting I attended recently when a person said:

*I'm not sure about certainty*

Of course that raised a laugh. But they were saying something much more profound. Certainty removes doubt and yet (applying this to tax law) that is simply not possible - except by excepting things from tax. When law is made up of words and words have uncertain meaning (as all just about do, at least in combination) uncertainty is inevitable. So long as there is reasonable direction given as to meaning, and reasonable access to law to appeal injustice and so long as there is a strong, independent and well resourced civil service then there is scope within tax law to deal with uncertainty - which usually affects only those who wish to push the parameters of law into the grey areas of tax avoidance. So once again - fairness was not offered here either - this is a statement to favour the few who wish to not pay tax over the many who always will.

As for stability - isn't this about preserving the privilege in the system as it stands where the poorest pay most as a part of their income and where the richest pay least? And isn't this about keeping the non-com rule? And the new owes tax rates of all for large companies - when everyone less pays more? Or keeping VAT high? Is that what stability means? In that case where does the opportunity for progression towards fairness arise?

A agree with items five but this is procedure, not policy.

Six reverts to form - let's keep the status quo.

It's a very odd basis for setting out a strategy for tax policy. And the one thing I can guarantee is the outcome will not be fair. But no doubt a Tory dominated committee wanted that to be the case.