

The new tax avoidance strategy is reiteration of old po...

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I've read the [government's new anti-avoidance strategy for tax](#). It's not a good read. For that reason I think a translation is needed.

First of all, as I've already noted, the government has a massive problem in agreeing how big this issue is. That does not help them politically, and undermines much of the forward.

Whatever the issue then is, the strategy is laid out in four parts, each being allocated a chapter in their paper.

Chapter one says there is a strategy. It's a little hard to work out what it is due to use of a weird graphic, but in summary HMRC says it will (to quote the report):

â€šÃ„¢ prevent avoidance at the outset where possible;

â€šÃ„¢ detect it early where it persists; and

â€šÃ„¢ counter it effectively through legislative change or challenge by HMRC.

And if I'm candid I'm having real problems spotting the changes from anything I've heard in the last decade or so.

So. Let's move to chapter 2. This says HMRC will work on:

â€šÃ„¢ a new proposal to reduce the cash flow benefits that taxpayers can gain from using high risk avoidance schemes;

â€šÃ„¢ a new rolling programme of reviews on high risk areas of the tax code;

â€šÃ„¢ work in hand on a GAAR; and

â€šÃ„¢ the targeted tax measures that sit alongside this strategic work to address specific avoidance risks that have emerged.

The first is good - it basically says a taxpayer can't string a dispute out to simply avoid paying. That's neat - but is it compliant with natural justice? Wait for that to go to court, I suggest.

The second one simply means there's going to be more consultation.

The third is a consultation already in progress - but indicates welcome support for a general anti-avoidance principle which I have long argued for and which is in the Coalition programme partly at least because I persuaded the Lib Dems of its merits, whilst the fourth means that, as ever, loopholes will be closed as spotted.

So in this chapter the only real change is bullet point one. Worthy, but not exciting and open to dispute, in summary. And all a long way off in legislative terms by the way. Years away in some cases.

Does chapter 3 offer more? No, none at all. It says H M Revenue & Customs will challenge avoiders and litigate where necessary. I won't mention the word ~~V***f**e~~ in this context. OK, there's welcome stuff about working on high risk cases. But let's also be blunt, this has been going on for years with the result that those working on medium and small business have been deprived of resources - with consequent increases in tax evasion. I really don't see much new and the fact that much of the chapter is used to summarise the focus of past litigation suggest the authors don't either.

Finally, there's chapter 4. And this says the government will publish as much of the Finance Bill as early as it can to allow for consultation - something they're already doing. And it says they'll try to limit the number of changes to the law made between budgets - restricting them solely to cases where it is necessary to protect revenue, just as now.

In other words, bar the first, rather minor and challengeable bullet point in chapter 2 there is nothing new of any consequence whatsoever in this so called strategy.

Instead what the government [did do yesterday was provide a massive boost for the tax planning industry](#). It really makes me think Osborne really should rename the Treasury the Ministry of Truth.