

# Could Barclays deliver what Lord Hoffman tried to kill ...

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My friend, [the Undercover Judge](#), makes a good point on the blog this morning:

*It will be a great irony if Barclays' latest jiggery pokery leads to a return to the Ramsay principle under your GAAR proposal, because it was a previous Barclays' jiggery pokery, waved through by Lord Hoffman and other Law Lords in Barclays Mercantile Business Finance Ltd v Mawson that KILLED OFF THE RAMSAY DOCTRINE — Lord Hoffmann's words, I hasten to add.*

*In the paper 'Tax avoidance' published in the British Tax Review (2005) Vol 2, pages 197-206, at page 203, Lord Hoffmann made this claim:*

*"The primacy of the construction of the particular taxing provision and the illegitimacy of rules of general application has been reaffirmed by the recent decision of the House in Barclays Mercantile Business Finance Ltd v Mawson. Indeed it may be said that this case has killed off the Ramsay doctrine as a special theory of revenue law and subsumed it within the general theory of the interpretation of statutes, perhaps the interpretation of utterances of any kind."*

Hoffman has also done his best to neuter the currently proposed general anti-avoidance rule.

And yes it would be great if Barclays now helped deliver what Lord Hoffman seems to have worked so hard to prevent - a genuine general anti-avoidance principle for the UK.