

# HMRC will use retrospective legislation again

Published: January 13, 2026, 11:44 pm

---

Since it's now clear that the meeting I attended at which HMRC director Judith Knott spoke yesterday was not covered by the Chatham House Rule and as a result I am free to report what she said, let's turn to the matter of retrospective legislation.

She defended the use of retrospective legislation against Barclays. The reasons were:

- a) The amount involved
- b) A warning had been given
- c) It breached the banking code

And she said HMRC would be willing to do it again. But she drew the line at what India has just done to over-turn the Vodafone decision to claim about \$2.7 billion dollars of tax which they had legislation saying was due - but which a judge did his level best to over-rule using English law as a precedent. That she said was unreasonable.

Ah, so now we no: one rule for us, another for India. Wasn't it ever thus?