

How bent is the UK's tax profession?

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There's a piece in Accountancy Age, [published on Friday](#), that says:

Most advisors would support a general tax amnesty, which they would communicate with many of their clients.

An online survey of 97 firms by Crowe Clark Whitehill found more than three-quarters favoured the introduction of a general disclosure facility. Some 79% of advisors would mention such an amnesty to at least 20 of their clients.

The three most important features that would need to underpin the amnesty would be guaranteed immunity from prosecution (33%), a low fixed [rate](#) penalty (31%) and a time to pay procedure for clients that required it (14%).

The idea of a general disclosure facility has been mooted as H M Revenue & Customs has been offering targeted ones aimed at various sectors. What worries me at this moment is not the principle of the facility (although I have serious reservations) but what this says about the state of the UK accountancy and tax profession? As I've just said to the Telegraph on this issue:

What's really worrying about this proposal is that 79% of the accountants surveyed would mention a general disclosure facility to at least 20 of their clients. They, presumably, would only do that if they suspected those clients may be tax evading. But if they do suspect that they're [legally required to report the fact now](#), and appear not to be doing so.

There's a culture of complicity here that suggests there's a massive problem of tax evasion- but that the first issue will be making sure it's the accountants who are brought to book, and not just their clients. And if the problem is as big as it seems the idea of an amnesty is completely unacceptable: why should crime be rewarded with easy terms, no prosecution and no day in court? Not least for the accountants.

People often ask me how there could be a tax evasion gap as big as the one I suggest for the UK, which I think is some £70 billion in total. It looks like the answer is that it's

easy for it to be that big - and the UK's tax advisors know where to look. And it's a damning indictment of them that this is the case.