

# Let's say it now - general anti-avoidance rules increas...

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I note that big business is already seeking to water down Graham Aaranson's already wholly ineffective proposal for a general anti-avoidance rule. Finance Director reports:

*Chris Sanger, global head of tax policy at Ernst & Young, told the Telegraph: "Businesses will be closely watching any details to see whether the proposals have the potential to develop and expand beyond Aaronson's original intent. This remains a delicate area, where the Government needs to be wary of introducing uncertainty that could undermine the UK's competitiveness."*

As I've [already explained](#), Aaranson has offered nothing like a general anti-avoidance rule, so what they're clearly worried about is that we might actually have the general anti-avoidance rule we so badly need.

So let's be clear what a GAAR does really deliver:

- 1) It increases certainty for business: you know if you cheat you'll be caught so you don't do it;
- 2) It provides a level playing field where honest business knows it will not be undercut by dishonest business;
- 3) It means people compete on the basis of their real product offerings - not on the basis of their willingness to abuse tax law;
- 4) It means small business that cannot afford to pay expensive lawyers can compete on a level playing field with larger businesses, who do more often exploit tax law;
- 5) It engenders confidence and trust that all will be treated equally and pay their fair share;
- 6) As a result it builds the foundation for real wealth creation.

And now let's be clear why big business opposes it:

- a) Because they want to protect their monopoly profits based on their hiding what they do in tax havens and elsewhere, all of which might be revealed if a GAAR came into play;
- b) They want to compete on an unlevel playing field, tilted in their favour;
- c) They want to cheat society to benefit themselves - and most especially their directors and their incentive schemes by short term profit manipulation which is often easiest done by tax cheating rather than by creating real added value;
- d) They're lawyers or accountants who want to earn fat profits from this process of cheating society.

That's the choices here.

You can tell which side E&Y are on. And there's no surprise there.