

The government's way to make it easier to tax avoid

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I loved the [following extract from the Tax Journal](#), based on Monday night's Panorama:

Most tax avoidance would not be caught by the government's proposed general anti-abuse rule, Graham Black, President of the Association of Revenue and Customs, told Panorama. 'It's rather as if you legalise murder and then say that your crime statistics have fallen,' he said.

Graham is exactly right. Graham Aaranson's GAAR is, I now realise, a great gift to the tax avoidance industry because by not being a GAAR at all (Aaranson says it isn't) and by tackling only a tiny minority of the very worst schemes (as Aaranson says it is the most it will do) it provides a fig leaf of respectability for the tax avoidance industry because it will let them claim that there is a GAAR and their scheme does not fall within it so it must be all right.

No wonder the [Chartered Institute of Tax is so keen to say the tax system is suddenly just hunky dory](#). They're laughing all the way to Cayman, Jersey, Switzerland and Singapore.