

## UK Uncut: challenging the dangerously cosy relationship...

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I have already noted that HMRC's settlement of five major tax cases on little stronger basis than a negotiation recorded on the back of a fag packet has been strongly criticised by a judge reporting to the National Audit Office today.

But that's only part of the story on this issue. That report was timed, almost certainly, to coincide with the case brought yesterday by UK Uncut, challenging the legality of the deals HMRC entered into with Goldman Sachs - which was one of Hartnett's settlements. [As the Guardian reports:](#)

*An anti tax-avoidance campaign group has won permission from the high courts to have a "sweetheart" deal between [HMRC](#) and the banking giant [Goldman Sachs](#) judicially reviewed for its legality.*

In a ruling on Wednesday Justice Peregrine Simon said the matter was "plainly in the public interest" and that any judicial review of the deal which saw [Goldman Sachs let off a £10m interest bill](#), would be separate to an anticipated National Audit Office investigation on maladministration and bad practice.

In court 27 in the Royal Courts of Justice, Justice Simon ruled that although the National Audit Office report, which is due out on Thursday, would likely decide a number of important factual questions relevant to maladministration, it would not tackle the legality of the deal.

"There is plainly public interest in this matter, and maladministration and legality are separate issues," Justice Simon said.

Simon also rejected the government's claim that judicial review was not appropriate because the case involved matters of confidentiality between the Revenue and taxpayers.

While he said he did not think the court could "quash" the agreement between HMRC and Goldman's, he left the door open for Uncut's lawyers to argue that the agreement be declared illegal instead.

This is, first of all, a stunning victory for UK Uncut, and I warmly congratulate them on it.

Second, I think this is more than just a PR coup: what UK Uncut have made clear is that the law must be upheld, and as the challenge recognises, that may not be the case here. Tax practitioners (and I am still one) have long felt there's been one rule for the wealthy and large companies at HMRC and another for everyone else: indeed, that is now institutionalised in their management structure. And this legal challenge will look at that.

But as importantly, this challenge goes to the heart of the cosy relationship between global multinational corporations (who are challenging the very concept of government, which they pretend through their global status they are above) and those in government who are all too willing to ignore that threat to their authority. And that is really, really important.