

A tax avoidance win which a General Anti-Tax Avoidance ...

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As the [FT notes this morning](#):

The government has won an important legal victory in its fight against stamp duty avoidance, in a blow to similar schemes used to dodge an estimated £170m of tax.

A tribunal has ruled against a company that used a rule, originally designed to prevent double taxation, to avoid £290,000 of stamp duty on a 2006 purchase of a business park in Stockton-on-Tees.

The victory against the misuse of “sub-sale” relief, which is frequently employed to avoid stamp duty, is seen by HM Revenue & Customs as a landmark case as it tries to confront what George Osborne has branded the “morally repugnant” culture of property tax avoidance.

Sub-sale relief was originally devised as a way to exempt legitimate intermediaries, such as housebuilders, from paying stamp duty twice — first when they bought the land and again after selling the finished house.

Now of course a win has to be applauded: I'm always pleased by them. But, let's also be clear that this was simply abuse of a law introduced with good intent by the tax avoidance industry and this result could have been achieved so much more easily if we'd had Michael Meacher's [General Anti-Tax Avoidance Principle Bill](#).