

Hartnett cannot be absolved: the capture of HMRC by big...

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David Walker, Guardian journalist and co-author with Polly Toynbee of [Dogma and Disarray: Cameron at Half-Time](#) has written an article for the Guardian entitled "In defence of Dave Hartnett: A single civil servant cannot be held accountable for the failings of an entire governance system."

[His argument revolves around a single paragraph:](#)

What Hartnett did, or did not do, was contained within a system of [governance](#). That system, the PAC found, was inadequate but that does not translate into personal culpability for an official who dedicated his career to the fair and effective administration of tax law and who during it won many friends and admirers for his energy, determination and (counter cultural in Whitehall) willingness to explain and justify his actions in public hearing.

That's wrong, I'm afraid. The system can revolve around a single person who was variously CEO, Chair and permanent secretary for HMRC, even if acting in some cases.

Second it can revolve around a person who held all those roles and yet somehow made sure he was the only person with deep tax knowledge on the board of HMRC.

Third, the tax profession as a whole does not think we have fair administration of tax. It is not just left wingers who think the system profoundly biased in favour of big business: in resource allocation it is and as a result almost all accountants complain about it.

Fourth: the civil service does not require a cult of personality.

In this case all these things happened: they were failures and they were due to a man who let them all happen. He is culpable for that - but so too were ministers who let him get away with it: that I, of course, admit.

The result, more worryingly, was the suggestion of system capture. When an ex-KPMG partner now chairs HMRC that has to be recognised as having occurred. Hartnett paved

the way for that too. If the job of a manager is to find a successor the current board is sure sign of the capture of HMRC by business that Hartnett permitted. And let's also be clear: if his own officials were not able to follow him that may also be his fault too.

In this case one man does have a great deal to answer for.