

The government outsources the process of stopping priva...

Published: January 13, 2026, 7:37 pm

The government [has announced](#) this afternoon that

it will appoint an interim advisory group to oversee the development of guidance on the new General Anti-Abuse Rule (GAAR). The GAAR is being introduced to deter and counter abusive tax avoidance, while providing certainty, retaining a tax regime that is attractive to businesses, and minimising costs for taxpayers and HMRC.

Which is odd, as there is no law as yet.

But it's also worrying for two reasons. First because:

HMRC will not be represented on the Advisory Panel (including the interim group), but will support both with administrative and secretariat resources.

So now we have a key section of law to tackle private sector abuse to be run by the private sector. That's simply not appropriate in a democracy.

Second:

Until this time an interim group of panel members led by Graham Aaronson QC will oversee the development of the new guidance, after it is published for public consultation in December.

Graham Aaronson will invite bodies representing business and the professions to work with him, as he brings the interim group together, to ensure that an appropriate spread of interests is involved, including business, tax advisers, and wider taxpayer interests.

I sincerely hope that includes trade union and civil society representation. That might provide some balance. Having HMRC involved though is also vital. Without it we have undermined a fundamental principle that government is democratically accountable, as this group has to be by HMRC involvement.