

The "You didn't tell me not to tax avoid" defence for t...

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I liked this exchange on the blog, and thought I'd share it.

Someone called Frank said, [when commenting on my blog on the tax avoidance debate on Accountancy Age](#):

It's not about avoiders Richard, it's about the system that allows the avoidance in the first place. Unfortunately people seem more concerned about the symptoms than the cause.

[The response came from Fiona](#):

I disagree, Frank. Whether a system allows avoidance or not, we are all moral agents, and we can all take decisions. No system covers every eventuality, and this is easily seen in families: when a child does something they know to be wrong they sometimes try the line "you didn't tell me not to do it". It doesn't work: at least it doesn't work in my family. It is seen as cheek, and compounds the offence. That is because we expect children to generalise precisely because we cannot tell them what to do or not do in every circumstance. It is therefore rather strange to accept a defence which does not work for children over the age of about 5.

Such comments are why persisting with allowing comments on here can be worthwhile. Fiona's spot on. The whole tax avoidance industry, based as it is precisely on the logic of looking to do things that have not been previously banned is clear indication of an immature sense of assessment of right and wrong matched with an underdeveloped ability to extrapolate acceptable behaviour. Alternatively, as the child under 5 usually evidences, it comes from an exaggerated sense of self importance usually described as selfishness. All of which makes it so appealing.