

Bill Dodwell is the face of a frightened tax profession

Published: January 13, 2026, 9:42 am

The Tax Journal published an article yesterday entitled '[Urban myths and the recent tax debate](#)'. I think I should put The Tax Journal in context: it is a sister publication to Taxation, [whose editor recently awarded Margaret Hodge MP its aware for tax prat of the year](#). Where its bias might be is, I hope clear.

And the article on 'Urban myths' is not just biased; it is, like the article in Taxation on Hodge, defamatory. But on this occasion the article was not written by a staff member, it was written by Bill Dodwell, who leads Deloitte's tax policy group and who is also now technical director at the Chartered Institute of Tax. This is a man of influence who should know his stuff. And he doesn't. Worse, whilst revealing his lack of knowledge and misinformation he resorts to what now seems to be becoming type for the tax profession, and starts hurling abuse.

Bill (I'll be familiar since he serves with me on the general anti-avoidance rule committee and I've seen him this week) makes so many errors in his article it would take considerable time to catalogue them, so I'll just mention a few.

He writes about tax havens and obviously has no clue at all about what they are. He's obviously caught in a deep time warp that they're all about palm lined beaches, small islands and zero tax rate states. Of course, his firm is in many such places where nothing of substance takes place (as he clearly infers he knows in his article) but that perception of tax havens has not been shared by anyone with any appreciation of this issue for well over a decade now.

In the process he denies that places like Ireland, the Netherlands and Switzerland are tax havens, quoting headline tax rates as if that proves the case. He hints at a few special exemptions, but then ignores them. But as we know, all offer tax regime designed to ensure very low tax rates result, whatever the headlines. The impression Dodwell gives is grossly misleading. In the process he deliberately maligns Action Aid and Christian Aid who have done much to reveal the truth on these issues.

And then we come to the tax gap where he says my work is wrong because it does not use HMRC data sets. Well, he's clearly missing the point there, because much of it does

use precisely that data, but it's true on corporations I used something much more powerful, which was the accounts of the companies his firm, amongst others, audits. If I'm wrong so are those accounts. That gives him a problem.

But then this is a man whose firm was paid to [write a report on my work in 2009](#) and basically concluded that there could be almost no tax avoidance because it appeared that the accounts of companies were being approved by HMRC. So then, as now, Deloitte defined tax avoidance as not existing if it worked. That, of course, is a basic category error. Tax avoidance can of course only exist if it does work. Otherwise it's evasion. But Dodwell, deliberately I presume, misses that point.

As he does many others, not least the obligation to disclose, if he is seeking the moral high ground, his conflicts of interest - like the fact his firm had written that report which was so embarrassing that everyone from the government on ignored it. And the fact that he has personally profited from tax avoidance. And that his firm has filed many DOTAS schemes. And that it operates in all the world's major tax havens.

When it comes to ethics Dodwell has a problem. It's basically that when he accuses me, Christian Aid and Action Aid of being unethical he's got to overcome the fact that his claim in support is that there is no transfer pricing issue, but the [OECD says there is](#). And he says there's no tax haven problem and [the OECD says there is](#). And there is no problem with corporate structuring for tax avoidance. [And the OECD says there is](#).

Actually what Dodwell really has a problem with is telling the story as it really is. I have done that. My colleagues have done that. The world believes our evidence. We've told it as it is. And Dodwell is not doing so. And when it comes to ethics that suggests the problem is all his. As should be the full and unambiguous apology.

In the meantime I leave you with a thought. Is Bill Dodwell now the face of a tax profession that realises it's time is up, and that is now living in a fear of the day when it cannot yield rich pickings by exploiting the world's tax systems, the democratic process and, as far as we're concerned and have evidenced, the world's poor? I think that might be the case. And like the editor of Taxation before him his unjustified claims are clear indication that he's lashing out as a result.