

# Cameron's message to his friends in the tax profession ...

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Cameron is [keeping up the rhetoric on tax avoidance](#), as reported in the *Guardian* this morning:

*On tax the prime minister said the time had come to challenge the distinction between tax evasion, which is illegal, and tax avoidance, which is legal. Cameron said businesses have no excuse to avoid paying their fair share of tax in Britain after his government cut corporation tax to a competitive 21%.*

*The prime minister said: "The lesson for business should be if we are cutting this rate of tax down to a good low level you should be paying that rate of tax rather than seeking ever more aggressive ways to avoid it. There has been a problem in this debate in the past in that people have said: 'Well of course there is a difference between tax evasion, which is illegal and should be pursued by the full force of the law, and then there is tax avoidance which is perfectly legal and OK.'*

*"I think the problem with that is that there are some forms of tax avoidance that have become so aggressive that I think there are moral questions we have to answer about whether we want to encourage or allow that sort of behaviour."*

*Cameron said it was important to put moral pressure on tax avoiders because of the difficulty in changing the law fast enough to keep up with new schemes. "Some would say: 'Well just keep changing the law to make the aggressive avoidance illegal.' But with respect to many friends in the accountancy profession it is difficult to do that. So there is a legitimate debate to say very aggressive forms of avoidance are not appropriate, particularly in a country that set a low tax rate it is fair to ask people to pay."*

Interesting.

But I also note the word "aggressive" has been added now. Has someone told him the GAAR does not work against the avoidance of Google, Amazon and Starbucks.

Maybe Cameron also needs a copy of 'Over here and under-taxed'.

