

Tax is not theft

Published: January 13, 2026, 9:58 am

To any sensible person it's glaringly obvious that tax is not theft. After all, it's a charge created by the only process we know that affords legitimacy in its literal sense - an Act of Parliament. Such logic is however beyond the libertarian fringe who maintain it is theft.

That is a quite commonplace view in the tax profession - indeed, I heard one member of the GAAR committee express that view at a conference not many years ago which makes it refreshing that the government's draft GAAR guidance describes such an opinion as "extreme".

I wrote a briefing explaining why a year or two ago. [It's here for the delight of all the extremists who wish to argue.](#)

But I would warn them, the standard [moderation principles will apply](#). In other words, you will have to present a logical argument, which may well challenge you.