

# Believing that taxation is theft is now, officially, an...

Published: January 13, 2026, 4:15 am

---

The opinion that taxation is theft is now officially and even legally considered to be an extreme view. I can say this based on the new [Guidance Notes to the General Anti-Abuse Rule, issued today](#).

When discussing what are reasonable views in Part C of the Guidance Notes it is said that:

*[S]ome individuals may hold extreme views. These views may, for example, be based on the proposition that all taxation is state-sponsored theft, or that the Government cannot be trusted to spend citizens' money sensibly. Such views, even if held by individuals who would otherwise be regarded as reasonable, cannot be regarded as reasonable for the purposes of the GAAR. This is because the GAAR is based on the premise that taxation is the principal means by which the necessary functions of the state are funded.*

I think that's settled that one then, once and for all.