

Hartnett and Deloitte: the corporate capture of HMRC co...

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As the [Guardian has noted](#):

The row over tax avoidance by multinational companies escalated on Monday night as it emerged that Dave Hartnett, until 10 months ago the country's leading tax official, has been appointed to a new position with a leading accountancy firm mired in the controversy.

Hartnett will work one day a week with Deloitte, the auditors for Vodafone and Starbucks, which faced tax avoidance allegations during his time as head of HM Revenue & Customs.

The appointment was approved by David Cameron and the advisory committee on business appointments last week, although Deloitte did not announce the high-profile signing.

The appointments committee added a list of six caveats to its approval letter, designed to ensure Hartnett does not share any information about how to avoid UK tax and to guard against potential conflicts of interest.

As the also note:

But tax campaigners and MPs criticised the appointment and suggested that although Hartnett cannot advise UK organisations, he could use his knowledge to strengthen the positions of offshore tax havens.

And there is good reason for that. Deloitte said

Hartnett, 62, will advise overseas governments on how to implement "effective tax regimes".

And there in lies the rub. Because when big firms of accountants talk efficiency and effective tax systems what they really mean are tax systems that are for the benefit of their clients, with low tax as the outcome. Nothing Deloitte says alleviates this fear:

A spokesman for Deloitte said: "Dave Hartnett will work as a consultant to Deloitte advising foreign governments and tax administrations, primarily in the developing world. He has significant experience in advising such countries on the development of effective tax regimes, necessary to ensure their continued economic growth. He will not work with UK companies or with HMRC."

When I hear Hartnett call for country-by-country reporting I'll know her's serious - but Deloitte are lined up firmly against it. Forgive my cynicism, but that's not the help these countries need. That's why the Guardian also notes:

Richard Murphy, of Tax Research UK, called the latest switch from the state to the private sector "the creeping control of the state by the big business elite".

He said: "We've had people who are very senior who have moved over to big business, but never the very top. He was meant to be the taxman's taxman."

He suggested that Hartnett may be called upon "to advise on tax avoidance in offshore locations".

This is a profoundly worrying appointment as the break down in the necessary barriers between business and HMRC continues. There's nothing personal about this: it's the systemic failure that's so profoundly worrying.