

The tax avoiders will decide

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[Accountancy Age report](#) this morning that:

HM REVENUE & CUSTOMS has begun its search for a permanent General Anti-Abuse Rule advisory panel, following the recent appointment of its head, Patrick Mears, the former partner and head of tax at law firm Allen & Overy.

In an advert posted online, the taxman states the eight roles available are voluntary, with the necessary expenses covered. Initial appointments will be for three years, although it is believed there is some flexibility.

Like the interim panel, the permanent panel will be drawn from a broad base of sectors, and will have extensive tax knowledge. The panel will convene six times a year, and it is expected appointments will be made shortly after the interview process is completed in the week beginning 17 June.

And therein lies the problem.

You must be willing to meet six times a year, review detailed case information, write reports and have extensive tax knowledge, and all for free.

This inevitably means the ‘drawn from a broad base of sectors’ is a joke. These are jobs for big business, City lawyers and the Big 4. If ever there was a case of putting foxes in charge of the chicken coop this is it.

Welcome to the surreal world of tax avoiders deciding whether their abuse is reasonable, or not.

And for the record, I will not be applying as I could not afford to do this and am barred, having been a member of the interim panel.

In the meantime the case for a real general anti-tax avoidance principle of the sort I have proposed becomes more compelling by the day.

