

## On literalism and interpretation

Published: January 14, 2026, 1:23 am

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Yesterday's blogs gave rise to a lot of comments, especially those on [tax avoidance by large companies](#) and a [legal decision on the duty of an accountant](#) to make their client aware of opportunities for tax abuse.

In both cases those commenting show the characteristics of so many usually associated with the right when it comes to such issues, and that is a literalistic approach.

On tax avoidance I related total losses to corporation tax liabilities of the companies who were avoiding whilst making clear that the losses could arise on other taxes. I also interpreted the data in the light of the Revenue's obviously wrong information on tax avoidance in the tax gap. That use, and the extrapolation of the data caused grief to some: it seems that illustration is not permitted. Only literal fact is allowed.

And with regard to the court decision the same was seen: I was accused of offering opinion on what the ruling might mean. That's what I do. I commentate. I interpret. I suggest consequences. I then propose action to remedy problems. But for the literalists that was all too much. The judge had not said what I said and so I was wrong.

Most of those commenting look like they come from the tax profession, a profession where literalism has led to abuse for far too long. Maybe those commenting have not noticed that the world of tax is changing. It's time they did. Literalism is over. Now you have to use judgement. It looks as if for some that may be a very uncomfortable experience.