

## Robert Maas flies in the face of reason

Published: January 12, 2026, 10:11 pm

---

Long standing tax commentator and adviser Robert Maas [has written the first part](#) of what he suggests might be a two part review of my book '[Over here and under taxed](#)'.

Now Maas and I are unlikely to agree: when he writes the following it is unlikely we have common ground:

*I have written elsewhere about Google, Amazon and Starbucks (Taxation, February 2013). None of them seem to me to be avoiding UK tax, even under Richard's definition.*

In fact the best thing he says about the book is:

*Although I disagree with most of the content, it flows well and I thought it value for money.*

More acerbically he says:

*But back to Richard's book. I found it very facile — although it is obviously not aimed at tax specialists. It is very heavy on Richard's personal involvement in challenging tax avoidance; he seems to be behind, or involved in, an awful lot of the public criticism of tax avoidance.*

So let's deal with that facile point - which seems to figure on my argument that tax should be paid where the economic impact of a transaction arises and look at Maas' analysis of where tax should be paid on 'Over here and under taxed', where he says:

*What is the fair share of tax to be paid in the UK on Richard's book? It was presumably written in the UK, published by a large US company, and sold to me by a Luxembourg website that I clicked through to from my house in the UK. Which country should fairly get the tax on my £1.83 (or rather on whatever profit has been made out of my £1.83)? Or should it be divided amongst the US, Luxembourg and the UK, and if so, how? The tax rate in the US is 35%, that in Luxembourg is 28.8% (effective) (I suspect actually that Amazon Europe are based there because it has a low VAT rate rather than*

*a low corporate tax rate) and it is 23% in the UK. Richard appears to think that it is fair for the UK government to get the tax. It is not clear to me why.*

Well let me explain two things Robert. The first are some facts. The book was indeed written in the UK. I will pay tax on it. It was commissioned by a UK company, from the UK. It was produced here by them. And I suspect most copies will be [sold on Amazon.co.uk](#) where they say the book is only available for download in the UK. Now if that does not prove a link with the UK, what does Robert? Only the legal fiction of Amazon's Luxembourg location and the place of residence of Random House UK's shareholders in Maas' view - and that's enough, apparently, to mean that a transaction wholly located in the UK is taxed elsewhere in his opinion. It's an interesting suggestion - but so obviously absurd I suspect few would agree with Robert Maas. Indeed, many might think his suggestion facile.

Others might think his reading of the book similarly deficient. And maybe just a little literally legalistic. Which brings me to my second point. Seeking to analyse a transaction in the way Maas does - by micro analysis of its component parts - as is also done in transfer pricing - is never going to result in a proper, or dare I say it, fair basis of taxation. For one very good reason that is because a transaction does not automatically give rise to a profit (ask a publisher, if in doubt). For another, the answers just are not obvious - and no arm's length pricing will ever make them so. Which is precisely where unitary taxation comes into play. It looks at real economic drivers - sales, labour, capital - and where they are located and apportions profits to the place where they are. Note: it does not allocate. It apportions. There is no argument in unitary taxation that one event suggests a profit on a transaction is in one place or another. There is instead a macro over-view of economic reality - which assumes, rather obviously that a group of companies exists and that legal contracts can be, and often are, little more than a sham - and then apportions profit on a basis that is closely linked to reality.

Is that fair? Well, not precisely - because fairness is ultimately and always an irreconcilable goal since there will always be differing perceptions of it. But it's a darned sight closer than Maas' rather odd view. And maybe that's why he's losing the debate and the tax justice campaign is winning it.