

As I always said - the tax profession must have no role...

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As many will know, I served on the Treasury's interim General Anti-Abuse Rule committee, despite which I never stopped criticising the legislation it was implementing or the logic behind it. I continued to promote my own version of this - the [General Anti-Tax Avoidance Principle Bill](#) that was presented to parliament by Michael Meacher a year ago.

One of the key complaints I made was that the advisory panel that the General Anti-Abuse Rule required would do things. First, because it was required that they be recruited from outside HM Revenue & Customs, and be unpaid, it was inevitable that they would come from the upper echelons of the tax avoidance industry. Secondly, I suggested this would be a bar to HMRC ever being able to use the legislation because, in effect (but not in law) they had to agree unanimously that a taxpayer's actions were abusive before HMRC could proceed.

All my fears have been proved true. Richard Brooks of Private Eye attended a tax 'planning' seminar by one of the new General Anti-Abuse Rule advisory panel a few weeks ago. The person in question was [David Heaton](#), a Baker Tilly specialist employment taxes partner. And guess what? As the [BBC have reported](#) he was advising on how to use what HMRC consider abusive tax planning schemes.

Heaton has now resigned from the GAAR panel but the damage has been done, and my concerns, long made, have been proven correct. There is no way that such a panel can be relied upon to enforce the law against tax abuse when the abuse in question in this case comes from one of them, but too often will come from people they work in close association with.

The General Anti-Abuse Rule has been utterly discredited before it has ever got going. The time for Meacher's Bill has arrived, rather earlier than I thought. Full marks to Richard Brooks. And watch Panorama on Monday.