

# City lawyers demand the right to veto tax laws in a dir...

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I vividly recall conversations with John Christensen in the early days of the Tax Justice Network when we discussed the threats we were really up against in taking on this campaign in 2003. Back then we appreciated that at its core we were in a fight for democracy itself. We first framed that in the context of the implicit but unstated threat that tax havens posed to the right of all elected governments to fulfil their mandates.

Things have moved on in the decade since that time. We do, regrettably, no longer face a subtle but very real threat to democracy; it's now blatant and very clearly out in the open. As the [Law Society Gazette reported yesterday](#):

*City lawyers have accused the government of 'hugely damaging' reforms of tax legislation that ignore the importance of the rule of law.*

*The City of London Law Society revenue law committee has called for the creation of an independent body with the power to veto tax legislation.*

The report continues:

*In a response to the Office of Tax Simplification's competitiveness review, the committee says HM Revenue & Customs officials may have understated difficulties when briefing ministers.*

*At other times, policy has 'clearly been driven from the political level without due considerations, with HMRC left to pick up the pieces'.*

*The committee response adds: 'Whilst to some extent inevitable in a democracy, these phenomena are hugely damaging to the UK tax regime's reputation for stability, and the creation of a constitutional check to limit the scope for them to occur would in our view be of real benefit.'*

You can feel the contempt oozing through those words. The City lawyers disdain for the long fought for right to democratic control of taxation in this country is swept aside in

one sentence that demands the right of veto for this group who practice solely on behalf of the financial elite of the UK. And this, they claim, they are doing to uphold the rule of law.

Let me be abundantly clear: that is the very last thing that they are doing. Anyone who asks for the right of veto for law to be passed to an undemocratic body is taking us far away from the rule of law. They are very blatantly calling for the creation of neo-feudalism. No excuse will defend them from that charge, but they offer one, nonetheless, their claim being that:

*The sense of policy confusion, especially when contributed to by frequent significant change after announcement, is very damaging to the UK as it undermines the objectives of delivering predictability and certainty.*

Well let me offer these lawyers the predictability they want.

The first thing they should consider predictable is that parliament is sovereign. The second possibility they should consider predictable is that in a democracy there are interests other than their own and that some democratic politicians may wish to heed those other interests. Thirdly they should presume that tax abuse is unacceptable and that on its discovery measures to protect society from attack are predictable, and need to prevail. Fourthly, the one certainty in tax is that the will of parliament, if it has decreed that a charge shall be made, should be upheld and that what these lawyers see as their duty to challenge this is seen by the rest of society as an attack on the law, and not its upholding. Last, and not least, these lawyers can declare their contempt for democracy and the established, if unwritten, constitution of this country if they wish, but they should expect that a robust defence will be offered and that there is nothing predictable or certain about their winning. There is, however, one advantage of such blatant behaviour: at least we know where we stand. And I also now know that John and I were right a decade ago: tax justice is a fight for democracy itself. *Hat tip: Jolyon Maugham*