

Funding the Future

Article URL

<https://www.taxresearch.org.uk/Blog/2014/06/19/lord-templeman/>

Published: January 12, 2026, 6:06 pm

Fairly early on in my career as a tax campaigner I received a letter of encouragement from a source I had considered unlikely: the former law lard, Lord Templeman.

Now 'Vicious Sid' as he was nicknamed has died. [As the Independent obituary says:](#)

Templeman pronounced on some key cases and made significant contributions to English law both within and outside his specialist fields of tax law and intellectual property law. He gained notoriety for paving the way for later judges to combat tax avoidance through the concept of "sham Transactions". ... He later declared, "Every tax avoidance scheme involves a trick and pretence. It is the task of the Revenue to unravel the trick and the duty of the court to ignore the pretence."

I appreciated his letter. I appreciated what he said on tax abuse.

RIP.