

## There's no one answer in tax debate, and nor should we ...

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The Institute of Chartered Accountants in England and Wales's [Tax Assembly](#) on Friday was an interesting event - from which I tweeted, often.

I think it fair to say that a great many did not anticipate the format in which it was structured, which was far more participative than many expected. I also think I was not alone in being surprised by some of the moderator's comments, including the assumption put forward very early in the day that by discussion the differing opinions present could be reconciled to provide a single solution to the problem of tax - which problem was itself not defined. PWC partner Mary Monfries immediately agreed with me that not only was there no one solution, but that in a democracy just one was not desirable - a conclusion to which she referred in discussion later in the day. What the ICAEW wanted the day to achieve is harder to work out - most of us did not, so a response would be welcome.

The day did by itself provide useful insights. Zoe Williams made the key note presentation for the left, and was brilliant, amusing and persuasive, and was kind enough to credit me. Her best line was to declare 'tax beautiful of and in itself' for what it can achieve.

Rory Meakin of the Taxpayers' Alliance countered for the right but was such a poor presenter simply lost the audience and any point he wished to make.

Paul Johnson from the IFS sought to present a compromise view. He largely failed because he presented heroic assumptions as if fact, such as HMRC being right on the tax gap (on which issue he is curiously unquestioning) and the further absurd assumption that 90% of all tax comes in without any action required on the part of HMRC. That's a suggestion so ludicrous it challenges all assumptions about, firstly, the IFS's impartiality and secondly its judgement.

In the resulting audience response an intervention from a member of the Henry George Foundation both undermined the case for land value taxation and set a recurring theme for the day when many clearly and very obviously rejected the idea he presented that

paying as little tax as possible was desirable and tax avoidance was socially useful. John Whiting confirmed to me afterwards that he shared my reaction to that comment.

So was there a conclusion? What I offer is tentative, personal, and, of course, biased. I would say there were several clear conclusions, at least. The first was that the idea that 'politics should be kept out of tax', whilst clearly expressed, gained little traction. Unsurprisingly the two were viewed by most present as inextricably linked.

Second, I think there was clear frustration with what might be called 'tax base tinkering', such as withdrawing allowances through the tax system when such actions create very high marginal rates of tax. But there was some linkage of this frustration to another feeling that more candour is required from politicians on all aspects of tax and better communication too on what tax was used for.

There was some clear frustration with tax avoidance. Evasion got surprisingly little mention.

But perhaps Rebecca Bennyworth, chair of the ICAEW tax faculty, summed the day up best by suggesting at the end of the day that discussion during it had made her change her mind. As she put it, she now felt that:

*We need to change tax from something that's done to people to be a social contract people engage in.*

That's a sentiment I can readily endorse, not least because it changes the perception of tax from being a technical, money raising issue, into one in which tax plays a socially dynamic role in a fluid, necessary and advantageous relationship from which there is gain to both parties. If the ICAEW more closely represented that view it would be very useful, and a good day's work.