

If the ICAEW wants a better tax system it should demand...

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I took part in the annual Wyman tax debate at the Institute of Chartered Accountants in England and Wales last night. The debate was on [new proposals giving HMRC the right to take tax due direct from a recalcitrant taxpayer's bank account](#) rather than have to distrain their possessions or go to court to recover a debt owing.

For the record I sided with those who think HMRC need robust powers to recover debt but think this measure has insufficient safeguards within it and can be enforced in too short a time period for people to take the necessary steps to defend their position and raise appeals, if appropriate.

But what discouraged me was that there was too much (in my view) small-minded opinion that HMRC are systemically inefficient without (and this is the key point) seeking to ask why that might be the case and what can be done about.

I agree that far too often HMRC are inefficient and as a result are unable to deal with a taxpayer's concerns in a timely fashion but there are usually three reasons for this. The first is that there are now too few staff at HMRC. The second is that those staff have too often had insufficient training, which is not their fault. Third, those staff too often do not have access to the systems, whether they be technology, data, management or technical, to let them undertake their work effectively. The result is that they are constrained in what they can achieve. In my opinion all this is entirely because successive governments have, for dogmatic reasons, viewed HMRC as a cost centre rather than as their primary source of income generation.

If the Institute of Chartered Accountants in England and Wales and its members really want an effective tax service from HMRC then in my opinion they should have joined PCS members from HMRC who were on strike picket lines last week. That would have been more effective than simply complaining that HMRC fail to deliver when it is the political dogma that I suspect a great many ICAEW members support that has resulted in the current absurd shortage of resources at HMRC.