

Why haven't we got an Office for Tax Responsibility?

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The UK has an [Office for Budget Responsibility](#). I admit I have my doubts about it, and its independence. There are good reasons for that. When it sits right in the middle of the Treasury and has no apparent independent funding and is not allowed to, for example, look at alternative policy proposals to those put forward by the government the idea that it is somehow free of the influence of the Chancellor is a little hard to sustain, although I would like to think it possible that it might be otherwise. We all benefit from a genuinely critical eye that if it seeks to offer constructive advice.

And in that spirit, and having looked [at the fiasco](#) that is this year's [Tax Gap report from HMRC](#), isn't it obvious that we really do need an Office for Tax Responsibility in the UK?

The first thing I would say is that if we were to have such an Office it would have to be independent of the Treasury. An endowment fund sufficient to let it operate for ten years would allow for this.

A Board, made up of senior civil servants, but not connected to the Treasury, and a single representative from each party in the Commons with more than 30 seats might ensure sound governance.

The Office should report to the PAC. That is where the accountability should lie, I think, well away from the Treasury.

The primary task would be to monitor the tax gap. Ex-HMRC staff could be engaged on this, but no revolving door would be allowed.

Others might also be engaged. These could include private sector specialists and academics. But again, a revolving door straight back into large companies may not be allowed.

And the budget must allow for research to be commissioned on this issue from a variety of sources: one viewpoint would clearly not be enough.

What else might this Office do? Well, it could monitor tax proposals in advance of

announcement. We would all do with preventing another Gordon Brown 0% corporation tax mistake, or the raising of personal allowances based on the claim that they take people out of tax.

And this Office's commentary could be published on budget day to provide some objective appraisal on the day. Research would have to be in house in that case: real expertise would be needed, so the budget will have to allow for it.

All this, I stress, is not a full fledged idea. It is just an outline right now. But I think it's an avenue to pursue, not least because it would stop HMRC publishing self congratulatory nonsense and would also make them accountable to someone with the means to hold them to account- which is not the case at present.

Thoughts?