

## Tax Justice Focus: The Professionals

Published: January 13, 2026, 6:55 pm

---

The latest edition of TJN's newsletter, *Tax Justice Focus*, is available for download [here](#).

Guest edited by **Will Snell**, this edition explores the role played by accountancy and legal firms, and others in the financial services sector (collectively referred to as intermediaries or enablers), in shaping the global tax system.

In his editorial, Will notes that intermediaries play a (the?) key role in advising corporate clients on how to comply with international tax laws, but poses an awkward question: what do we understand by compliance? As Will comments:

***“If we mean that laws are not broken, then we have little cause to complain about the role played by most accountants (we certainly cannot reasonably make allegations of tax evasion against the ‘big 4’ firms). Recent legislation, at least in the UK, has curtailed the more blatant examples of (legal) tax avoidance, so the number of abusive tax avoidance schemes has fallen sharply. However, if we define tax compliance as paying the right amount of tax, in the right place, at the right time, then we do have reason to look more critically at the role played by accountancy firms.”***

Will also invites **TJF** readers to contribute their views to this [short online survey about how the tax justice movement should engage with the accountancy and legal professions](#). **Please take just a few minutes to answer this survey.**

**Atul Shah**, in his feature article, argues that there is a conflict between the contractual pressures on accountants to enhance the commercial position of their clients by minimising their tax liabilities, and their public duties to the society that granted them their professional privileges, and that this conflict should be recognised and addressed by the professional associations. There is also a role for government, in examining the negative impacts of legislation that exposes accountancy firms to the risk of legal action by clients who feel that their tax advisers have not acted to maximise their commercial interests.

Chartered accountant **Rebecca Benneyworth** explores the widespread concern among smaller firms that they are coming under pressure to advise on tax avoidance schemes without having the professional competence to do so. Many accountants would rather focus on the 'day job', advising their clients on how to grow their businesses, without getting embroiled with tax avoidance. This is a timely reminder to the tax justice community that accountants can be allies as well as foes.

Tax barrister **David Quentin** looks at the legality of self-assessed tax liabilities, the role of tax accountants and lawyers in relation to them, and wider issues of professional ethics. At present, he argues, the tax advice industry can make up the law to suit its clients, placing the onus on the revenue authority to mount a challenge. Professional regulatory bodies need to step in, Quentin proposes, and impose stricter duties on tax advisers in order to protect public funds from systematic predation.

In the fourth feature article, **Stephen Littler**, observes that the vast majority of corporate social responsibility reporting by major accounting firms and other tax intermediaries neglects one of their core business activities: the provision of tax advice. Until this anomaly is corrected, he argues, it is difficult to have an informed and comprehensive conversation about tax transparency and ethics with accountancy firms.

In her review of Paola Profeta and Simon Scabrosseti's book, **The Political Economy of Taxation: Lessons from Developing Countries** (Edward Elgar Publishing), **Attiya Waris** finds this an "excellent addition" and encourages researchers with a focus on African development to apply the author's findings to analyse African states and their economies.

And finally, the new round-up covers TJN-Africa's bid to the Kenyan High Court to block the Kenya/Mauritius double tax treaty; covers the ICIJ investigation into the 'magical fairyland' of tax haven Luxembourg; considers the increasingly awkward position of the EU's Grand Panjandrum, J-C Juncker as he tries to defend the indefensible concept of tax "competition"; looks to Spain, where the rise of the Podemos party poses a serious challenge to the business-as-usual shenanigans of a failed elite; and marks the success of the Fair Tax Mark in signing its first FTSE100 company. All that and more in the news-in-brief section.

Download a copy of this edition of **Tax Justice Focus** [here](#)