

## Do we need specialist tax courts?

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Tax QC Jolyon Maugham [had an interesting article on Comment is Free yesterday](#). As some will know, Jolyon and I cross swords about as often as we agree, but he is a man whose opinion is always well reasoned (as you would expect). In the article, which was on how to collect tax from the wealthy, he said:

*[W]hen it comes to prosecutions, we can't ignore that winning tax evasion cases, as with much white collar crime, is incredibly difficult. The law and facts are just too complicated to get a jury over the line on beyond reasonable doubt. But the status quo — effectively of impunity for wealthy tax evaders — plainly isn't good enough.*

*A government that was serious about tackling financial crime would change the law to enable specialist juries — or even abandon jury trials altogether.*

Now that's contentious. It is putting tax evasion into the same arena as serious fraud. But why not, for that is what it is?

And to some extent, why not when many tax cases to determine fact are held before special tax tribunals?

I have no fixed opinion on this as yet. I can see arguments both ways. But when, as is obvious, tax crime frequently involves intensely complicated arrangements established precisely to undermine the law is it appropriate to think that a specialist legal response to securing prosecution is required so long as appropriate appeals processes are available? I can see why Jolyon has raised the question.