

Tax avoidance and the principle of duty

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The [following, very lightly edited, comment](#) from someone who I do not know called Bill Lawrence was put on the blog this morning and is far too good not to share:

I have been watching the comments here and I am struck by the familiarity of the arguments in favour of tax avoidance. For those who object to it the argument is over the conflation of the terms moral and legal. It is the same argument we saw exercised in the expenses scandal.

'I broke no law, therefore I did no wrong, therefore I acted morally,' is the argument put forward.

Logically this only holds true if there is no such thing as society, a point confirmed by the libertarian Robert Nozick. If I owe no responsibility to the person next to me beyond that which is defined in a contract (such as law) it is logical, if I do owe such a responsibility it is not. Tax forms part of the mechanics of a system of government founded upon the assumption that society does exist. Our way of life is not simply a financial competition.

That is why the concept of 'fairness' is entailed in the conventions and protocols of our legal system. It is not possible to define such a term any more than it is possible to define "virtue, love, conviction, knowledge, conscience" to paraphrase Marx. In a society, judgement of such issues is a matter of metaphysics, morality, ethics. These are listed in order and below these comes legality.

Kant offered the principle of duty. Kant's principle deals with duty as the moral basis for actions. What Kant means by duty may not correspond with a more general understanding of the word. For Kant, to act morally is to act from a sense of duty. Duty is not imposed on a person by external forces, when the law 'imposes a duty' it is not the same thing.

With apologies for the damage this may do to philosophical discipline, duty is the imperative acting upon an individual's action regardless of whether they want it to or

not. I may wish (have an inclination) to act toward another in a certain way. Duty should determine whether I do act in that way or not and that action may or may not coincide with my inclinations. In essence a moral person knows or can deduce what is good and bad and acts accordingly even when it is to their personal disadvantage or directed toward someone they do not like or even someone who will not treat them with the same moral principle.

The conflation of morality and legality is corrosive to society and leads to a form of quasi-libertarianism bereft of true morality. When the 'State' is defined as the 'Economy' and contract law is allowed to displace the indefinable concepts entailed in Common Law we will lose many things. Not the least of these are democracy and the protective umbrella of law that aspires to moral validity and which is equally available and equally applied to all.