

## People do get the difference between tax avoidance and ...

Published: January 13, 2026, 10:59 am

---

As [Economia magazine](#), and many others, have noted:

*The majority of the British public thinks it is unacceptable to avoid paying tax, according to a new poll by YouGov*

*In total, 59% of the UK public thinks that tax avoidance is morally wrong, making no distinction between avoidance practices and illegal tax evasion. Only 32% think that it is acceptable to avoid paying tax.*

The social profiling of the opinion is interesting:

*Split between different political parties, Labour, Green and UKIP voters are more likely to disagree with tax avoidance, while Conservative and Lib Dem voters support it by a small margin.*

*Respondents were also split by social class. Those in "upper-middle class" were much more likely to support tax avoidance than people from "working class backgrounds".*

But more interesting still are two things. The first is that this means that most people in the UK [are inclined to agree with tax barrister David Quentin](#) when he argues:

*Th[e] vision of tax avoidance as a dignified and cerebral difference of opinion over legal interpretation is a radical romanticisation. In an avoidance situation the propositions of fact are just as likely to be false as the propositions of law. Take for example the reliance placed by Chris Moyles, famous DJ, on the false factual proposition that he was [a used car dealer](#) for the purposes of a tax avoidance scheme. Or take the example of Amazon, whose tax avoidance relies on the factual proposition that its Luxembourg and UK entities have operations neatly split into trading on the one hand and auxiliary functions on the other, when in reality the operations of the two companies are so mixed up together [that one of them has been found liable for the other one's tort](#).*

To which he adds:

*So perhaps rather than bemoaning the failure on the part of activists and journalists to distinguish between avoidance and evasion, as if it was all very clear and rational to those in the know, those who promulgate these scholastic taxonomies could try to come up with a compelling reason why there is one category of tax lie that is [treated by the criminal law as fraud](#), and another category of tax lie which does not even attract a civil penalty.*

I am sure most people would think that a very good use of the Oxford Centre for Business Taxation's time, but I don't see it happening any time soon.

Secondly, that the government has noticed that tax avoidance and tax evasion are now linked in the public mind - and rightly so for both have the sole aim of cheating it of tax - is now apparent. [As they said in an announcement is made in the last few days:](#)

*Tax avoidance is bending the rules of the tax system to gain a tax advantage that Parliament never intended. It often involves contrived, artificial transactions that serve little or no purpose other than to produce a tax advantage. It involves operating within the letter — but not the spirit — of the law. Tax evasion is when people or businesses deliberately do not pay the taxes that they owe and it is illegal.*

The implication is obvious in that announcement where they say:

*The vast majority of UK individuals and businesses pay the tax that is due. However, there is a small minority who don't.*

*This imposes an unfair burden on the honest majority and prevents money from reaching the crucial public services that need it. We want to stop people cheating the tax system and collect more of what's owed.*

Note the use of the word 'cheating'. The language of the tax justice movement, which has deliberately, and correctly, linked these two actions by using common language for both is now being used by government.

But that then, [to go back to another David Quentin blog](#), what this also means is that a new definition of tax avoidance as deliberately taking risk as to the outcome of a transaction is right and proper, and lets us dismiss, instantly, those who argue that putting money in an ISA is tax avoidance. And this has real policy implications, as David notes:

*If we are going to penalise tax avoidance when it fails (& I strongly believe that we should) we should penalise all tax avoidance that fails, and not just a very narrow and wholly arbitrary subset of tax avoidance that fails for the specific reason that it meets the General Anti-Abuse Rule criteria. Indeed to my mind the [stuff that requires GAAR to defeat it](#) is less abusive than the kind that is [based on a plain lie](#).*

This is radical, but it seems to me important: we have to realise what we are up against before we can tackle it.

But in the meantime, as David notes, some tax academics would rather deny this. I wonder why?