

## The objectives of UK tax reform

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I'm always reluctant to say I am going to start publishing a part work in case I run out of enthusiasm for the task. But a couple of weeks ago I was asked to outline a programme for tax reform for the UK and I know it will not be used in the format in which I wrote it, so I will publish it, in parts, here, as I suspect no one wants a blog of more than 6,000 words in one go.

So let me begin with what I think the objectives of tax policy should be:

### **Tax policy objectives**

Tackling tax abuse takes time, effort and commitment. It has a cost. This means it also has to be well planned and the objectives have to be clear, because if they are not stated then the reasons for change are not apparent. I think that tax reform should be driven by:

- \* A commitment to social justice that is reflected in a commitment to:
  - \* Reducing inequality;
  - \* Treating all equally with regard to tax;
  - \* Creating fair markets;
  - \* Funding fairly the services that the state needs to supply to the people of this country.
  
- \* A desire to close the tax gap, whether it be created by tax avoidance, tax evasion or tax paid late;
- \* The need to create a level playing field for everyone in the UK, where we all know that everyone is playing their fair part in paying for the public services we all enjoy;
- \* The necessity of creating a level playing field for British businesses so that they all compete on the basis of the goods and services that they can supply to customers and on their ability to innovate, invest and develop, including by training the staff, none of

which is possible if some companies can gain commercial advantage by tax cheating, as is the case at present;

\* The wish to promote the UK as a centre for ethical business practices that attracts capital, and so business, into this country because it is known that this is a place of integrity where the rule of law will be upheld, all of which are qualities that businesses with an interest in the long term appreciate.

It would be so good if our political parties could offer their versions of such a statement. Then we might have a much better understanding of what they are trying to achieve. As it is, such statements don't even make the footnotes of most manifestos.