

## On Margaret Hodge and the PAC

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I am [sorry that Margaret Hodge has announced](#) that she has no plan to seek the chair's role on the Public Accounts Committee during the course of this parliament. Equally I am unsurprised; she had made it pretty clear to me how unlikely it was that she would do so several months ago.

This is hardly the time for a political obituary - because I suspect Margaret has at least one big role left to surprise us with - but I do think it fair to acknowledge her extraordinary contribution to the tax abuse debate during the last few years.

As [I was noted as saying in the Guardian not long ago](#):

*"Margaret is not an expert and she does muddle things up sometimes, but her strength has been to ask the questions that any reasonable person might do without being intimidated."*

*"She sees over and beyond that," Murphy says. "That is where she has been amazingly effective. Companies and HMRC rely on the detail to say they have stayed within the letter of the law. But Margaret points out that the outcome is not what parliament intended and therefore something must be wrong. She has upset the cosy relationship between HMRC and big business."*

*"Yes, she does a bit of grandstanding," says Murphy, "but there is an innate sense of justice and outrage to her questioning that strikes a chord with the public watching."*

*And people have been watching across the world. There is a story that she was asked for a selfie by a director of the Organisation for Economic Co-operation and Development (OECD) at a conference in Paris on the grounds that she is now a "tax rockstar". That's true, says Murphy: she has literally rocked the world of tax.*

I stand by that. There are key players who have made a substantial contribution on this issue. Margaret ranks very high amongst them and I am grateful for that.

I also want to draw out two particular issues where her contribution has been especially

important. The first has been in highlighting the power of parliament. She used her role as an MP to change things. Remarkably few MPs can say that.

Secondly she reinforced the belief that there is a spirit to the law and an intention of parliament. Time and again when it could have been said she missed details she highlighted the obvious point that whatever the excuse for an abuse might be parliament could never have intended that the law operate in the way that it was claimed it did. She was right to do so. That is, if course, why we need a proper General Anti-Avoidance Principle in UK law.

If we had an Office for Tax Responsibility answerable to the PAC we'd have a lasting legacy to her work.

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*Note: all the usual trolling comments that arrive whenever I mention Margaret Hodge will be deleted without comment or further explanation*