

No way to run a tax authority

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HMRC have an appropriately tough time in the press this morning.

Many papers [cover the fact that up](#) to one third of calls to HMRC now go unanswered because of lack of staff. They should be as worried by HMRC's response of supposedly recruiting 3,000 new staff to deal with this because, firstly, I gather that this is a plan and not a reality and that the funding to pay for it has already been withdrawn and, secondly, staff recruited to deal with a short term crisis will rarely have the skills to do so. The crisis at HMRC is not just one of people power, although there is such an issue; it's one of skilled people power too.

As is evidenced by the [article in the FT](#) on recipients of the new Accelerated Payment Notices being sent to tax avoiders to demand up front payment of the money that they might owe if their chosen schemes fails, some of which notices are, it is said, dramatically overstated. Now I am not especially inclined to sympathy for this group of taxpayers but I have no desire to see over-taxation and I share their advisor's concerns about the process. When payments are due in a shorter time period than HMRC are taking to deal with appeals (which are taking up to 4 months) then something is seriously amiss and the law is brought into disrepute.

I have argued for longer than most and with more evidence offered than most that HMRC is under-resourced and in need of radical reform.

I might think that on the basis of this evidence that the case has now been made and that the time for action has arrived, but I suspect that is not true. So the demand will continue. And rightly so: if Greece proves anything it is that no country can survive without an efficient tax authority. We need one in the UK, now.