

## Oxford's tax gap deniers

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There's a letter in today's Guardian from Prof Mike Devereux of the Oxford Centre for Business Taxation. [In it he claims that](#):

*Zoe Williams (G2, 23 September) claims that taxation has “a curious void where its academics should be”, and that Richard Murphy is “by a mile, the major thinker”. Both claims are far wide of the mark.*

I made the first claim: I think it's true. I did not make the second, and would not: I was a little surprised by it. I think the third is open to debate.

Mike continues:

*There is a wealth of serious academic work on taxation from the world's leading universities.*

Not on the tax gap there is not Mike and that was what I was saying. And as if evidence was needed the letter added:

*Murphy's own contributions are often highly questionable.*

I hope Mike takes a slightly more broad-minded with students who wish to consider counter-arguments to his views. His evidence to support his claim is:

*To take one important example mentioned in the article, the “tax gap” is a dubious concept that requires a comparison of actual tax revenues with what HMRC calls the “amount of tax that should, in theory, be collected”. It is hard to reconcile Murphy's estimate of a gap of £122bn with such a definition, and it is wishful thinking to believe that anything like such sums could be collected if only HMRC were tougher, or if companies were more ethical.*

I added the emphasis, because it is important. I think we can presume as a consequence of what Mike Devereux is saying that he thinks:

- 1) We cannot work out how much tax should be collected in the economy, so that
- 2) There is no such thing as the tax gap, which means by implication that
- 3) There can, therefore, be no such thing as tax avoidance or tax evasion, and
- 4) Even if there were such things there is nothing we can do about them, so that
- 5) Any number I cared to offer on this issue must be wrong, meaning by implication that
- 6) HMRC are wrong to also suggest any such number, which means that
- 7) HMRC are also mistaken to consider this 'dubious' concept, and
- 8) Action taken to address it will be futile.

This is an opinion largely reinforced by Devereux's conclusion, which is:

*If Jeremy Corbyn wants to raise significantly more tax revenue, then he will have to raise taxes, and not just rely on preventing evasion and avoidance.*

That does seem rather specific: it seems to me that to link the claim to Jeremy Corbyn (which I would not do) is quite erroneous: Mike could have substituted the name George Osborne for Jeremy Corbyn and there would have been no change at all in the sense of what was being said, so I think we can safely conclude that the letter is about politics, and not debate in that case.

And this is, perhaps not surprising. The Oxford Centre for Business Taxation is **heavily sponsored by large companies, whose behaviour Mike appears to defend in his letter, and whose behaviour I have heard Jeremy Corbyn criticise. And Mike is a known friend of the cause of those companies. In 2012 he wrote an article for the FT entitled**

*The best reform of corporation tax would be its abolition*

So, let's loop right back to the beginning of Mike's letter where he said:

**Zoe Williams ([G2, 23 September](#)) claims that taxation has “a curious void where its academics should be”**

and

*There is a wealth of serious academic work on taxation from the world's leading universities.*

Not that I can see Mike.

I can see denial of there being an issue to address.

I can see political opinion.

I can see a link being made to the interests of large corporations who happen to be your department's sponsors when I have made clear that they are only a small part of the tax gap issue.

And I can even see an ad hominem.

But what I do not see is the evidence of the serious academic research on the issue. And that's what Zoe Williams reported.