

# The Chartered Institute of Tax should not turn a blind ...

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I found [the following quote](#) published by the Chartered Institute of Tax in response to Public Accounts Committee criticism of HMRC rather bizarre:

*Chris Jones, CIOT President, said: "HMRC is a public body and poor service to the public should not be accepted. Ordinary people should have the expectation that they can have a sensible conversation with HMRC without much difficulty.*

*"It does not necessarily follow that poor customer service harms HMRC's ability to collect taxes — compliance is high and we understand high against appropriate international comparisons — **surely the overall level of tax collected is the test of performance.***

" This is an important test of HMRC's performance and a tribute to the honesty of the vast majority of taxpayers — be those individuals, businesses and public sector bodies- and the support of their advisers and tax agents.

"It is important that HMRC takes on board the criticisms made in the report and continue its long term plan to develop methods to collect the right amount of tax and get all the information it needs to check on people, in a systemic and consistent basis, **albeit it with a reduced number of staff.**"

I highlight the two quite bizarre comments.

Dealing with the second first: the CIOT accept HMRC cuts. Why, is the simple question? HMRC is failing. Why accept that when the cause is reduced funding?

But the first is the more important: assuming a fixed quantity of tax collected is HMRC's goal is absurd and ethically wholly inappropriate. First that's because tax has social purpose and low yields can be appropriate in some cases. But, more importantly, this assumes that if compliant taxpayers can be increasingly burdened to pay then the fact that some avoid and evade and so free-ride the system should be a matter of social, ethical and legal indifference. Or, to put it another way, the CIOT wants a blind eye turned to tax abuse so long as some (let's call them 'the little people' for ease) keep

paying.

I wish I could believe that comment was a mistake but I don't. I really think I can make the assumptions I do as to motive from this comment and I am deeply disappointed to have to do so.