

Time for an Office for Tax Responsibility?

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My old sparring partner, Prof Judith Freedman of the Oxford Centre for Business Taxation, [has an article in the FT this morning](#) on the need for the HMRC reform. What is interesting is the conclusion:

If the current system [of tax administration] cannot provide the reassurance the public demands, then we should create one that does – perhaps with a new branch of the NAO that is independent and has sufficient expertise to assess individual cases. What we cannot do is turn the media and individual politicians into the ultimate arbiters of the tax that is due.

Judith reveals in the last sentence that she is intent on fighting straw men: no one anywhere has argued that anyone but a tax authority should decide what tax is due. We have, rightly, argued that we should be able to see sufficient evidence to be sure that they are doing what is required of them. It is a shame that Judith dismisses country-by-country reporting in reaching her conclusion as a result, although it is also hardly surprising given the funding of the Oxford centre. Her doing so dramatically undermines her argument.

That argument does appear though to create new common ground: it seems to me that Judith is joining me in calling for an Office for Tax Responsibility. There are some links on this idea of mine [here](#), and [here](#).