

Why don't tax professionals realise tax is a macroecono...

Published: January 16, 2026, 5:27 am

I suspect few will be interested in proceedings in a committee room of the Scottish Parliament this morning, but I have come a long way and hope to get my say in on the [foundations of Scottish taxation](#).

It will be good to present alongside Alex Cobham of the Tax Justice Network.

The advantage of [submissions being presented in advance](#) is that you get some chance to see what others are thinking. As a result I am sorry to note that the Chartered Institute of Taxation believe no new thinking on the subject of tax management has been required since Adam Smith wrote in 1776. The submission they make is technical, uninspired and implicitly condones a Scottish tax framework that affords no social or political role to tax. That seems to me to entirely miss the point on almost every issue under discussion.

The Scottish chartered accountants are a little more enlightened but I worry that they, like so many tax professionals, focus almost entirely on tax as a technical issue. They dedicate just four lines of their submission to tax in the fiscal framework and decline an opinion despite having earlier commented quite explicitly on their concern about government profligacy, without noting evidence to support the worry they have. When it is so obvious that tax is a key component of macroeconomic and social policy and these professional institutes have a public interest mandate to justify their privileged positions I think it negligent of them to only represent business and technical interests when it comes to tax. A more enlightened approach should be implicit in their work, but is not. It will be interesting to see if the hearing supports my concern.