A challenge to the tax profession: if you want to be cr...

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For those not familiar with it, there is what is known as the UK tax Twitterati, of which I think it fair to say I am a member. So are others from across the tax campaigning sector and the professions. Overall, much of it is undertaken with mutual respect and good humour. And occasionally some interesting matters are discussed.

One issue that came up a few days (and I am not sure who was responsible, but it might have been Heather Self) was a suggestion that tax campaigners are, in the main, guilty of criticising the current tax profession for tax avoidance that was actually promoted a decade ago. This is on the basis that the bad publicity that now arises is often related to tax cases that have taken that long to reach resolution.

There is an element of truth in this. It can take years for such matters to be resolved.

And, if I am honest, I do think that in about 2012 there was some sort of Damascene moment amongst some in the profession when they realised that the PR disaster they were engaged in had to result in a change in tack. And to a limited degree that change did occur.

But let me also be candid, I need a bit more than some PR noise to convince me of change, but that’s all I get. After all, many of the firms that dominate the tax profession are also those that dominate the audit profession, and as we know, despite the change in noise there the reality is that things are, if anything, worse now than they were in 2008. What is more, there is little sign that any real voluntary change is at all likely. And I see little to differentiate that case from that of the tax profession.

As a result I am not looking for nice words, which is what the profession has offered. Nor will reformed misconduct arrangements that have to date never been used satisfy me. These are cheap. I want real action. That does not, of course, mean tax returns on line. But it does, I think, mean commitment from the major tax players, and active demand from them for a series of entirely appropriate reforms in tax.

The first is active support from the firms and professional bodies for full publiuc country-by-country reporting, inclduing intra-group transactions. Nothing less will do if these firms and their tax department are to be subject to necessary scrutiny for the consequence of their actions.

Then I want support for full disclosure of beneficial ownership of companies (defined as being disclosure of all holdings over 10%), and that has to be worldwide.

And I am looking for support for all limited liability accounts being on public record in full, without exception, worldwide. After all, that's a pre-condition for fair markets to operate. Why wouldn't the tax profession want that?

And then I am expecting their support for corporate tax reform to a unitary basis to remove the abuses that artificial structuring still permits.

Moving on from that, we need support for principled based legislation and proper general anti-avoidance principles in widespread use.

And let's not ignore that the tax base we have now is wrong: support for reform so that we get effective wealth taxation is essential, matched to appropriate redistribution, of course.

Finally, I want some recognition that tax is not about raising money: it is about managing fiscal policy and that this is a wholly appropriate government objective. This is largely absent in the tax profession right now, which often demands no tax changes over long time periods as if they have no comprehension at all of the economic function of tax.

If those happen I will believe we are seeing reform.

Right now, in the absence of such substantial change, I am not convinced.

And the case is for the profession to make: the problem is theirs, after all. Their PR disaster is continuing. It's time they addressed it.