

The Tax After Coronavirus (TACs) project

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The Tax After Coronavirus (TACs) project is a new initiative that I am creating which will be published in the first instance as a series of posts on this blog.

The aim of the project is twofold. First, there will be an explanation as to why we do not need overall tax increases at present. These would be counter-productive right now, and maybe for some time to come.

Second, and rather more importantly, the project will explain that despite the fact that we do not need overall tax increases we do still need radical transformation of our tax system starting right now if that tax system is to help us all recover from the coronavirus crisis in the way that it seems many would desire.

This second part will be by far the largest part of the project. The aim will be to explore and explain the ways in which tax can be used to help create the society that we will all desire, and need now. It will do this by:

- * Explaining the role of tax in the economy and society;
- * Exploring why existing tax rules do not meet the needs of the society that we should aspire to after coronavirus;
- * Explaining what reforms can help achieve those aims, with an emphasis on what is easiest to achieve quickly, with enough details being supplied to make sure that the ideas can be readily understood;
- * Linking the themes together to make a cohesive plan for a new tax system that will help shape our society AC (after coronavirus).

In making my suggestions I will be assuming that the After Coronavirus society will have a number of characteristics that we do not enjoy now.

It will, for example seek to be fairer by being more equal. The loopholes, abuses, unfair tax rates and other injustices that have plagued UK tax for so long need to be swept away to achieve that goal.

I strongly suspect that there will be a continuing desire that those who are essential workers in our communities be valued more highly. Tax changes might help that.

The importance of sustainability will, I also hope, be better understood, and emphasised. The stress of the coronavirus crisis is a warning of the greater climate crisis to come. Tax can help this next process of change.

And it is clear that businesses must be made more resilient: we said 'never again' after the bailouts of 2008. This time we must mean it. Business tax reform may be key to this process, encouraging the required new characteristics of a stronger private sector.

The role of tax within the economic management of our society has also to be better understood, not least by politicians and those in government. Never again should our tax system be seen as a constraint on necessary and possible actions as it has been on this occasion, when lack of data has, for example, stopped emergency funding for many.

And the many flaws in our current tax system, its administration, and in the associated laws and related systems such as company law that are critical to its operation, need to be ironed out if we are to have the tax, social, economic systems that we need, with all of them being managed within a system of stable government funding that is widely understood.

Tax After Coronavirus will seek to address all of these issues, and more.

As is apparent, an ambition on this scale will take some time to fulfil. The objective is that the entire collection will become a unified programme for reform that will eventually be published as a report. In the meantime all the posts that relate to the project will indicate that they are part of the project and will also indicate to which part they contribute. Initial parts are planned to:

- * The role of tax in society and the economy;
- * Wealth taxation and the creation of a fairer society;
- * Corporate taxation and its relationship to other taxes;
- * The administration of tax;

Just addressing these themes will take some time. An outline of more than 50 posts to address them has already been prepared. These will, by themselves, create a great deal to discuss. Other areas that will follow might include:

- * How to monitor the tax system in the future so that politicians are held to account for its operation
- * Tax reliefs and allowances
- * International tax
- * Tax and the benefits system
- * Tax and devolution

Some of the ideas that I will address will be familiar to readers here. They will have appeared here before.

Some of the ideas will, I admit, be updated from other work I have done: the coronavirus crisis does not mean that all thinking done in the past is no longer relevant. That is far from true.

There will also be some ideas that were trailed in my 2015 book '[The Joy of Tax](#)', but I wrote that in 2015 and that does seem like a very long time ago now, and much has changed.

And some other ideas will simply be new: this crisis demands that we think afresh.

However, new thinking must be orientated to what can realistically be achieved. Sweeping all away is not necessarily the best way to build the world that we want, especially if it is all done at once. We humans are not good with chaos, and we are suffering quite enough of that right now. In that case the emphasis within the TACs project will not just be on the required new thinking, but also on the way that this can be translated into practical realities. An idea without a solution is, after all, just an idea. An idea that suggests a solution is a plan for change, and change is what I am interested in. TACs is about the change we are going to need in our tax system.

I make no promises as to the ordering in which this plan will be published. Nor do I promise the precise timescale of the project. This will depend in part on how other projects I am involved in, most of which are suffering almost inevitable delays at present, also progress. How the project will look when it is published is also unknown. But I am keen to progress this as quickly as possible. There is an urgency to reform in this area that has never existed before. TACs is meant to address that urgent need for reform.

Helping the TACs project.

If you think the TACs project might be of benefit there are ways to help. One or two people with time on their hands who know their way around tax, economics, data and where to find it, and how to present it, might be of much use.

I am applying for funding for this project, but if I don't get it donations might help. Like so many others, my income looks like it might be well down quite soon. I cease employment quite soon and everything else I do is project-based, and that's very uncertain right now. I will be opening an appeal soon.

Design skills might also be useful, both web and graphic.

And copy editing is always helpful: I am notorious for missing my own typos, whilst a person who simply asks the question 'what does that mean' never goes amiss.

But please note that I cannot manage a large team and also do the work. So I will have to be selective. I apologise for that. In that case please be understanding, not least because this will be by no means all I will be working on.

The key point is that this crisis will demand a response. I am hoping to provide one. A thoroughly reformed tax system is what we now need.