

Trump, tax, the rule of law and lessons to be learned

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I wrote [yesterday](#) about Donald Trump's contempt for the rule of law. Now we have a great deal more evidence of that contempt, and of his belief that the law is his tool to use, and is not something to which he should be subject.

As the [FT has noted this morning](#):

US tax authorities will be barred from pursuing claims against Donald Trump, his eldest sons and the Trump Organization under an agreement to halt the president's \$10bn lawsuit against the Internal Revenue Service.

The pledge by the Department of Justice on Tuesday came a day after Trump agreed to settle his lawsuit against the IRS in exchange for the US government launching a \$1.8bn fund for victims of alleged "lawfare".

The last point is another of some significance, but let me stick with the tax issue for now.

As the FT also notes:

"The United States RELEASES, WAIVES, ACQUITS, and FOREVER DISCHARGES each of the Plaintiffs from, and is hereby FOREVER BARRED and PRECLUDED from prosecuting or pursuing, any and all claims," wrote acting attorney-general Todd Blanche in a one-page document released on Tuesday, in relation to the case brought in January by Trump, his sons Donald Trump Jr and Eric Trump, and the Trump Organization.

It has to be said that the FT added that the IRS appears to take a quite different view of this matter when they noted:

A DoJ spokesperson told the FT that the decision to bar the IRS from pursuing claims against Trump was "only with respect to any existing audits".

The last point is, however, one of detail, and let me concentrate on the issue of substance. That is, Trump brought a legal action against the IRS, claiming it victimised

him, and as a consequence, he now appears to have won two very clearly abusive outcomes.

The first of these is that if the press release noted is correct, Trump, his companies and his family can now operate above US taxation law, providing them with the opportunity to break it, abuse it, and interpret it however they might wish, delivering an unprecedented and wholly unjustified competitive advantage that means the whole principle of equality before the law which always, and without exception, should underpin any tax system has ended in their case.

Quite clearly, this breach is the first article of the US Constitution, because as a matter of fact, it says that Trump and his associates are not equal to others, but have been granted a privilege to not comply with the law.

This, then, confirms the suggestion that I made yesterday that Trump thinks that the law is something for others to comply with, but that it is, for him, a tool to oppress those with whom he does not agree.

At the same time, he reveals that he is possessed of an attitude similar to that of the late Leona Helmsley, [who once famously said](#):

We don't pay taxes; only the little people pay taxes.

Helmsley was convicted of failing to do so. It would seem that Trump is anxious to secure his own "Get out of jail free" card on the same issue.

It is time that the world, including those in the UK who support far-right political parties, woke up to the reality of what is going on here. As I have indicated in articles I have published on Reform, [the most recent of which is out this morning](#), I understand why people have grievances with the neoliberal system that has left them living precarious lives. Those grievances are justified, but to support those who would abuse society and everyone in it in response makes no sense at all.

As is clear from the second part of this action, which will provide Trump with a slush fund of US\$1.8 billion to compensate those who it is claimed the Biden administration abused (who will undoubtedly include those who stormed the Capitol on 6 January 2021), for which slush fund there can also be no constitutional justification, Trump is not in office to help people who have been abused by neoliberal policy, or in anyway improve the well-being of the ordinary American citizen. He is in office to exploit the US state for his own personal advantage.

Would, in that case, would happen in the UK if Reform were to be elected to office? I do not know, and of course, I cannot, because this is all about speculation. But what I can say is that Richard Tice has made some comments recently about his attitude towards tax compliance that the vast majority of tax practitioners would, I think, disagree with,

whilst present press reports about Nigel Farage's finances, and the gifts that he has received from overseas donors, leave many questions unanswered because of their opacity. We do, at the very least, have reasons to be worried as a result.

Trump appears to have moved way beyond any reasonable boundaries when it comes to his abuse within the USA. I am not suggesting that has happened in the case of Reform, but I am noting that Nigel Farage has appeared with Trump, has supported him, and appears to share some of his positions. Those voting for him do need to, therefore, be aware of the risk they are taking, and at the very least seek assurances that nothing of a similar sort might ever be put in place by Reform in the UK.