Reference: UT/2022/000070

UPPER TRIBUNAL
(TAX AND CHANCERY CHAMBER)

BETWEEN:

THE COMMISSIONERS FOR HIS MAJESTY'S
REVENUE AND CUSTOMS
("HMRC")

Appellant / Respondent

and

TAXPAYER

Respondent / Applicant

SUBMISSION BY TAX POLICY ASSOCIATES LIMITED REGARDING THE TAXPAYER'S APPLICATION FOR PERMANENT ANONYMITY

7 MAY 2024

INTRODUCTION

1. Tax Policy Associates Limited ("TPAL") is a think tank established to improve tax policy and the public understanding of tax. It was founded in 2022, as a non-profit company limited by guarantee, by Dan Neidle, former head of UK tax at law firm Clifford Chance LLP.
2. With the Upper Tribunal's kind permission, TPAL has received a copy of, and reviewed, the Taxpayer's application of 9 April 2024 and HMRC's response of 29 April 2024.
3. TPAL would respectfully ask the Upper Tribunal to accept this submission under its case management power in rule 5(3)(d) of the Upper Tribunal rules.

SUBMISSIONS

4. TPAL agrees with HMRC's response, and makes two additional points.
5. First, in the interests of open justice, it is right that the identify of a taxpayer seeking anonymity for frivolous reasons (indeed, entirely undeclared reasons) should be disclosed. This argument is stronger if the taxpayer is a person in the public eye (TPAL does not know if that is the case).

6. Second, TPAL believes that, for many wealthy individual and corporate taxpayers, the prospect of their name becoming public at an FTT discourages frivolous tax litigation. However, if the Taxpayer's application succeeds, taxpayers of means with technically marginal cases would be able to employ a new strategy. They could file an appeal together with an application for anonymity. If the anonymity application succeeded, they would continue with the appeal. If it failed, they would drop the appeal and remain anonymous. They would have a "one-way bet". This would be a burden on Tribunals and on HMRC; it would also be against the interests of open justice, and the wider public interest.
7. TPAL respectfully asks the Upper Tribunal to order that future applications and responses relating to this matter be served on TPAL.

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7 May 2024