

What's ahead

Dates for your diary

One minute with ...

Who in tax do you most admire?

Edmund Burke: (1) for his comment that: 'To tax and to please, no more than to love and to be wise, is not given to men' (I am an incurable romantic); and (2) for opposing the tea taxes, which he foresaw would lead to the American Revolution.

There are many brilliant minds at the tax bar today, but it would be invidious to name names.

What work is keeping you busy?

If I have a current working theme, it centres around what foreign-domiciled individuals should do in the light of FA 2013.

I have appeals coming up on the source of interest, which raises some fundamental questions, and on provisions in the transfer of assets abroad legislation, which the tax tribunal described as 'some of the most complex in the Taxes Acts'. That is really saying something!

I am also finishing new editions of my *Taxation of Foreign Domiciliaries* and *Taxation of Charities*.

Name a memorable moment of your career to date.

Receiving the Geoffrey Shindler Award for outstanding contribution to the profession (STEP Private Client Awards).

What do you think of the way tax law is made in the UK?

There is one route and one route only to good tax law: sound tax policy devised by those with a sound understanding of the current tax system; a leisurely timetable of consultation and legislative drafting as envisaged in the tax consultation framework; and the ten tax tenets of the ICAEW.

This is a hard prescription. But we know what happens with shortcuts, even with the best of intentions (e.g. to stop avoidance).

Is there a recent development in tax that concerns you?

I decided last year not to carry tax legislation round with me anymore, as the *Orange* and *Yellow handbooks* are now too heavy to



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carry in my briefcase. But that does not concern me – it concerns everyone!

What concerns me as an advocate is the delay of the tax tribunal in reaching a decision. Our system depends on the tribunal's recollection of witnesses and the tax advocate's oral arguments. As the months pass, this recollection dims. The expectation and target should be two or three weeks. The delays which are occurring, of six, nine or 12 months are ... well, I hesitate to express what I think about that.

If you could make one change to UK tax law, what would it be?

Reverse the FA 2006 rules on the inheritance taxation of trusts.

Has the tax profession been tarnished by the debate in the national media on avoidance?

The Public Accounts Committee has done its best. But the debate is not actually new: it feeds on an ancient trope concerning lawyers.

Looking back on your career, what is the key lesson you've learnt along the way?

When I started, answers seemed clear! Now I lean towards the view of Edward Coke: 'the most learned doubteth most, and the more ignorant for the most part are the more bold and peremptory'. But that should not prevent the giving of clear advice.

You might not know this but ...

For some years, I have been compiling an anthology to be called 'The Joys of Tax'!