Four tax heroes: changing the world of tax

General Features



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We honour some of the individuals who have fundamentally shifted our approach to tax on a national and global level.

One of the advantages of working in tax for quite a few years is that I've met a wide range of people throughout the profession. It's one of the benefits of volunteering with one of the professional bodies or with a business organisation; we are exposed to new perspectives. There are lots of great tax practitioners who every day make a difference to their clients or the business where they work. This article highlights four people I've met who have made a difference to the broader tax system.

Dame Sarah Falk DBE

Image



I first met Sarah Falk when working on transactions – M&A, demergers and other reorganisations. She had read law at Cambridge and then joined the London Magic Circle law firm Freshfields (now global firm Freshfields Bruckhaus Deringer). After qualifying as a solicitor in 1986, she became a tax partner in 1994 and led the Freshfields's City tax group. I remember the importance of bringing my A-game when working with Sarah!

However, Dame Sarah Falk features on this list not for her work on transactions, but because she has become the first solicitor to be appointed (in 2022) as a Lady Justice of Appeal in the Court of Appeal of England and Wales. She is the sole solicitor on the Court of Appeal bench, with all 37 other members being barristers. She is certainly not the first tax specialist to join the Court of Appeal – but tax specialists are relatively rare.

She retired from Freshfields in April 2013 but continued in a consultancy role. In 2015, she was appointed a deputy judge of the Upper Tax Tribunal, whilst still consulting at Freshfields. High Court judges also sit in the Upper Tribunal and Sarah Falk has said that meeting the judges inspired her to apply. She was appointed directly to the High Court bench from private practice in 2018, just one of three solicitors to do so, and the first woman.

She has recorded a biography (see tinyurl.com/2p97st2d) where she says she was most proud of – and found most rewarding – mentoring younger lawyers, mainly

women.

John Whiting CBE

Image



I can’t remember when I met John – but quite possibly I listened to him explain tax on the radio, first. John has been one of the very best at explaining tax to the general public and to journalists. He featured regularly on *Money Box* and the *Today* programme, as one of the few who could explain tax concepts so that they made sense. John was a partner at Price Waterhouse (now PwC), specialising in employment taxes but with a huge breadth of knowledge about the whole tax system. It was no surprise that when he retired from PwC, the CIOT appointed him as its first Tax Policy Director until he stepped down in 2013. He had previously served as CIOT President in 2001-02.

In 2010, then Chancellor George Osborne and tax minister David Gauke turned to John to set up the Office of Tax Simplification. He made such a success of the OTS that the body was given a statutory mandate in 2016. Under his leadership, the OTS put forward ideas such as the cash basis for self-employed individuals, and he looked extensively at how to link income tax and national insurance in a better way. He was awarded a CBE in 2016, before his term at the OTS concluded in 2017.

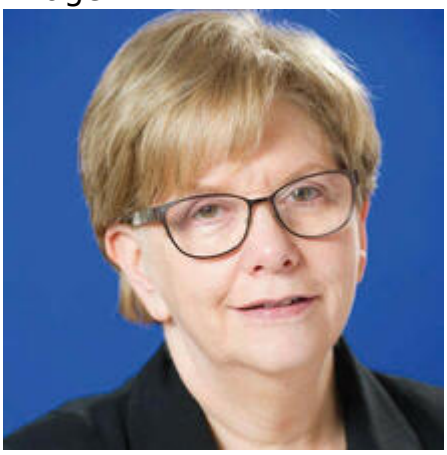
He was a board member at HMRC from 2013 to 2019 and was one of the first board members of Revenue Scotland, serving from 2014 to 2022.

John isn't done with his contribution to the broader UK tax system. He was a director of the Taxation Disciplinary Board from 2017 to 2023, in which role he oversaw the management of the Board, rather than being involved with individual cases. I now work with John on the GAAR Advisory Panel, which he chairs.

John has written about his work at the OTS in 'Confessions of a tax simplifier' (see tinyurl.com/mwzaf6nf).

Professor Judith Freedman CBE

Image



Professor Judith Freedman shares one characteristic with the others on this list – she never stops! Judith started her career as a solicitor at Freshfields, before deciding that academic life was for her.

In 2001, she was appointed Professor in Tax Law at Oxford University. Thanks are due to KPMG and to Pinsent Masons, who sponsored her chair initially; the academic study of taxation in the UK is not as well funded as we would like.

At Oxford, Judith has mainly focused on corporate and business taxation, with special interests in tax policy and design, small businesses, the interaction between law and accounting, tax avoidance, tax and corporate social responsibility, and the use of discretion in the administration of taxation.

Professor Freedman has always had an eye to broadening the study of taxation in the UK. She participated in the establishment in 2005 of the Oxford University Centre for Business Taxation, as Director of Legal Research. The Centre is a rare example of combining law and economics – both vital components of business taxation.

She and colleagues set up the MSc in Taxation in Oxford and was one of its first directors. The MSc now has an established UK and international reputation and attracts a wide variety of students – both in terms of their home countries and their previous experience of tax.

Judith was one of the few lawyers contributing to the Mirrlees report ‘Reforming the Tax System for the 21st Century’. She was a founder member in 2015 of Women in Tax (see https://womenin.tax).

Today, Judith chairs the Tax Law Review Committee of the Institute for Fiscal Studies. She continues as the general editor of the *British Tax Review* and sits as a judge in the social security tribunal.

Professor Freedman was appointed a CBE in 2013 and an Honorary Fellow of the CIOT in 2015. She talks about her career and Oxford Women in Law on YouTube (see tinyurl.com/3dm9v266).

Pascal Saint-Amans

Image



Pascal Saint-Amans graduated from L'École nationale d'administration (ENA) in 1996 and was a French Finance Ministry official for nearly a decade, including chairing OECD Working Party No. 1 of the Committee on Fiscal Affairs.

He was appointed Director of the Centre for Tax Policy and Administration at the OECD on 1 February 2012. He had joined the OECD in September 2007 as Head of the International Co-operation and Tax Competition Division.

He was thus in pole position to lead the international work on reforming international corporate tax and opening up new initiatives on global tax transparency – which is how I met him.

In October 2009, he was appointed Head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes. The Global Forum introduced the Common Reporting Standard for automatic exchange of information, now adopted by 168 countries and jurisdictions. The first reports were in 2017 and have significantly reduced banking secrecy. At the same time, the OECD has supported developing countries to participate in the exchange and receipt of financial information.

In 2012, the G20's Base Erosion and Profit Shifting project was entrusted to the OECD. The first step was to define 15 Actions for study and, over the next two years, turn them into a programme for change that could be endorsed both by the G20 and then more widely. The BEPS project is now owned by the Inclusive Framework – some 139 countries and jurisdictions, which have committed to implement the Actions. The key intention is that profits should be taxed where the physical

activities take place – and that taxable profits should not be eroded by excessive finance costs. There is also a beefed-up process for tax authorities to reach agreement on their slice of a multinational's profits and a multilateral convention to override existing double tax treaties. There is support for developing countries with the flagship initiative Tax Inspectors Without Borders, which brings tax officials from major administrations to support those in developing countries.

More recently, the allocation of corporate profits in the digital era has come to the fore, with substantial work on Pillar 1 (the allocation of part of the profits based on digital activity) and Pillar 2 (setting a global minimum tax of 15%).

The recent focus has also turned to climate change, and the impact of carbon taxes/carbon pricing. The Inclusive Framework on Carbon Mitigation Approaches (IFCMA) was launched at the 2022 OECD Ministerial Council Meeting.

Pascal Saint-Amans has presided over a huge agenda of international tax change, where significant results have been achieved by consensus, which has required all his imagination and diplomacy, as well as of OECD officials.

He has written a book *Paradis fiscaux: Comment on a changé le cours de l'histoire (Tax Havens: how we changed the course of history)* about his work at the OECD. He promises there will soon be an English edition (see tinyurl.com/bdzmb435).

Pascal was awarded the Officier de l'Ordre du Mérite by France in 2023. Today he is a Professor of Law at Lausanne University, a Non-Resident Fellow at Bruegel (a European think tank based in Brussels) and a partner in Brunswick.

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