



HISTORY OF TAX

A HISTORY OF TAX AVOIDANCE – AN OVERVIEW FROM PRE-HISTORY TO THE PRESENT DAY

with David Goldberg KC

We do hope you will be able to join us for our next History of Tax event, either in person at Information Technologists' Hall, London, or via zoom.

Synopsis: Taxes can be traced back to around 3,000 BC and David's talk will encompass their origin discussing how the early taxes could be evaded but not avoided. He will consider the Japanese Shogun and Emperor Wang Mang in 1st century AD China looking at what is a profit, as well as income v capital discussions. As manufacturing became part of society, so taxes were imposed on the products of manufacture in much the same way as the original taxes applied to agricultural goods. In an Australian interlude David will consider the voiding rules under the Australian early 20th century GAAR, before broadening into anti-avoidance in the 20th and 21st centuries as taxpayers have constantly sought to reduce their tax burden. He will discuss the divergent approach of the tax authorities in the UK to the US from the 1930s onwards. The UK maintained its strict constructionist approach, but introduced legislation to stop the avoidance of income tax by the transfer of assets abroad and by other targeted strategies while, in the US, the Courts began to adopt a loose construction of legislation to prevent what might be seen as abuse. The UK's introduction of capital gains tax in FA 1965 was significant. In terms of tax avoidance, the Courts had to resolve the question of whether it was the tax gatherer's expectation or the taxpayer's claim which was right. David will conclude with the contemporary experience.

Biography: David Goldberg has been a lawyer for more than 40 years and in 1998 was elected a Bencher of Lincoln's Inn. He has specialised in the law of tax and in those aspects of administrative law which are highly relevant to those who, when being investigated by a revenue authority, are confronted by the power of the state. He continues to seek the holy grail of English administrative lawyers – an order binding HMRC to a publicly expressed view which is wrong in law. He has helped significantly to develop the tax jurisprudence of Hong Kong. Publications include (with others) *An Introduction to Company Law* (Butterworths, fourth edition, 1987) and *The Law of Partnership Taxation* (Oyez, second edition, 1979) as well as articles in the British Tax Review and other publications on tax law. David has been involved in an extensive list of high-profile tax cases.

Supper: For those attending in person, there is the opportunity for supper afterwards at a nearby venue, [The Fox and Anchor](#) with an opportunity to chat to our speaker. Supper numbers need to be given to the venue one week before the event. Please register for supper at the time of booking your attendance. Supper is on a self-pay on the night basis.

Wine will be served to those attending in person, allowing you to network with fellow attendees and ask any further questions you may have after the talk.

Please use <https://cvent.me/3k8kLD> to register before the closing date of **Monday 21 October 2024** for in person attendance, or **Monday 28th October 2024** for zoom attendance. The deadline for booking supper is **Monday 21 October 2024**.

Bookings can only be accepted online (preferably) or, if necessary, by email to: adminwcta@ciot.org.uk

This event is open to everyone with an interest in the history of tax!

DATE

Tuesday 29 October 2024

TIME

6pm–7pm (*Logging on from 5.50pm*).

PRICE

In person: £25.

Via Zoom: No charge, but you are invited to make a voluntary donation to the Tax Advisers Charitable Trust via the link below:

[DONATIONS to Tax Advisers Charitable Trust](#)

VENUE ADDRESS

Information Technologists' Hall,
39A Bartholomew Close,
London, EC1A 7JN
Online log in details will be provided *the day before*

Supper: The Fox and Anchor,
115 Charterhouse Street,
London EC1M 6AA

CLOSING DATE

Supper: Mon 21 October 2024

In Person: Mon 21 October 2024

Zoom: Mon 28 October 2024



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For further information and bookings please contact adminwcta@ciot.org.uk