

Being positive

Published: January 14, 2026, 8:46 pm

I am setting off for Chile today. This is easily the longest trip I've yet made to give a 45 minute presentation, but sometimes these things are worth doing. If I can I'll be blogging from airports and hotel rooms, but pressure of time might make that hard on occasion. As a result I've prepared some posts for the next few days which reflect some thinking I've been doing on the work I and others pursue for [tax justice](#).

The reason for the thinking can be straightforwardly explained. When campaigning you have a relatively straightforward choice. You can be against something, or you can be for something. Of course, the reality is that you are both, but the way you present your argument is important, and that's the choice that has to be made. It's been pretty much the case to date that the argument for tax reform has been an argument against tax abuse in its numerous forms, be it evasion or avoidance, or tax havens or whatever.

I'm pretty convinced that this language provides a good explanation as to why people come into this debate. These things repel them. But, systems theories such as that on [complex adaptive systems](#) suggest that change happens not because it is imposed but because people are drawn towards something. Creating sufficient 'attractors' is the way to create change. Attractors are positives, not negatives. So I'm suggesting it's the positives we should be promoting.

It's my believe that the tax justice campaign is full of positive messages. We just have to present them. What the posts this week will do is look at the philosophy that underpins my work (incredibly briefly) and then at a series of eight 'positive' dimensions to tax justice. What I will add in each case though are the negatives that we oppose as a result. It so happens that in each case I think the word 'negative' is well chosen. The attributes in question have that quality.

I would stress that these lists are not complete. They are definitely a work in progress. But they might provide something to think about. And I would add, they are not official policy of the [Tax Justice Network](#).