

Would any of this have happened without the Tax Justice...

Published: January 13, 2026, 6:27 am

I made a claim in a comment earlier today that the Foot Report would not have happened without the work of the Tax Justice Network.

I'd also go so far as to say the problems with zero-ten would not have been found without that work. And the Isle of Man would still be subsidised but for what we've done.

An idle boast? I don't think so — look at this list of the reports reviewed by Deloittes in the course of preparing their report:

Appendix 1 — Studies reviewed

â€šÃ„Ã²*False profits robbing the poor to keep the rich tax free*', Christian Aid, March 2009

â€šÃ„Ã²*Death & Taxes: The true toll of tax dodging*', Christian Aid, May 2009

â€šÃ„Ã²*The morning after the night before: The impact of the financial crisis on the developing world*', Christian Aid, November 2008

â€šÃ„Ã²*Tax Havens: releasing the hidden billions for poverty eradication*', Oxfam, June 2000

â€šÃ„Ã²*The Missing Billions*', Trade Union Congress, February 2008

â€šÃ„Ã²*Where on Earth Are You: Major corporations and tax havens*', Tax Justice Network, April 2009

â€šÃ„Ã²*The direct tax cost of tax havens to the UK*', Tax Research LLP, Richard Murphy

â€šÃ„Ã²*The tax gap series*', The Guardian, February 2009

â€šÃ„Ã²*Profit Shifting in the EU: Evidence from Germany*', IFS, Alfon Weichenrieder,

April 2006

â€šÃ„Ã²The Impact of Non-Profit Taxes on Foreign Direct Investment: Evidence from German Multinationals', IFS, Thiess Buettner and Georg Wamser, April 2006

â€šÃ„Ã²Taxes and the size of foreign owned capital stock: which tax rates matter?', IFS, Michael Devereux & Ben Lockwood, April 2006

â€šÃ„Ã²Capital Structure and International Debt Shifting in Europe', IFS, Harry Huizinga, Luc Laeven and Gaetan Nicodeme, April 2006

â€šÃ„Ã²Tax Havens and the Financial Crisis', Oxford University Centre for Business Taxation, Geoffery Loomer and Giorgia Maffini, April 2009

â€šÃ„Ã²Mind the Tax Gap', Tax Justice Network, 2006

â€šÃ„Ã²Closing the Floodgates: Collecting tax to pay for development', Tax Justice Network, 2007

â€šÃ„Ã²Tax evasion, tax avoidance and tax expenditure in developing countries: A review of the literature', Oxford University Centre for Business Taxation, Clemens Fuest and Nadine Riedel, June 2009

â€šÃ„Ã²Economic growth and the role of taxation — theory', OECD - Gareth D. Myles, Exeter/IFS, 15 July 2009

â€šÃ„Ã²Tax and Economic Growth', OECD — Asa Johansson, Christopher Heady, Jens Arnold, Bert Brys and Laura Vartia, 11 July 2009

â€šÃ„Ã²The Impact of Taxation on the Location of Capital, Firms and Profit: A Survey of Empirical Evidence', Oxford University Centre for Business Taxation, Michael P Devereux, April 2006

â€šÃ„Ã²The Price of Offshore', Tax Justice Network, March 2005

â€šÃ„Ã²Magnitudes: dirty money, lost taxes and offshore', Tax Justice Network, March 2009

That's 21 papers. Those in red are by TJN or me. That's seven of them: one third. That in blue basically deals with issues TJN and its partners raised. Papers by close allies or influenced by TJN are in green — that's five of them. That leaves just 8 others. In other words 12 can be directly related to TJN or its partners, one is the consequence of its work and just eight come from elsewhere.

If as a result of Foot the Crown Dependencies have to tax, be more transparent and automatic information exchange don't doubt that, whatever else is said, the Tax Justice

Network had a major role in that process.

And I'm delighted to have directed much of the research work noted here. I'm well aware that many will be crowing after Foot: I'm not sure why. It is an inadequate report, and Deloittes part I will deal with soon — and I'll signal now I consider it profoundly unethical — but that report would not have happened but for the Tax Justice Network. We are changing the world for the better. And I'm pleased to have played a part in that — and salute all those others — and most especially John Christensen at TJN and Alex Cobham at Christian Aid who have also played big roles in all this, not forgetting (with apologies to any I miss) Prem Sikka, Nick Shaxson, Markus Meinzer, Matti Kohonen, the whole team in Jersey led by Pat Lucas, Raymond Baker, Tom Cardamone, Jack Blum, Sarah Lewis at TJN USA, the Global Witness Team, the Action Aid team, and many friends in the media and behind the scenes.

It's easy on occasion to feel the pressure of being under-resourced to take on the task we have of removing the abuse of tax havens / secrecy jurisdictions that imposes such enormous cost on the less well off and outright poor of the world. But we are making progress for them. And I see no harm in saying so.