

# The right wing anti-tax agenda is a direct attack on de...

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I have written many times on this blog about the anti-democratic philosophy of those who promote tax havens. This, I think, reflects the attitudes of the big banks, lawyers and legal firms in our society, all of whom in my opinion work to [deliberately undermine](#) the taxation revenue due to elected governments in a deliberate attempt to undermine their mandate to govern.

Sometimes this is explicitly confirmed. Take [this comment](#) on the blog from a right wing libertarian (most of whose comments, I admit, I block):

*I condone individuals keeping the sweat of their brow and/or spreadsheet. "Breaking" laws which are unjust (e.g.. taxation as currently practiced by many governments around the world) is not a crime, it is an individuals right (bordering on their duty).*

*Just as I would condone the freedom marchers in the southern US "breaking" laws or refuseniks "breaking" laws behind the old iron curtain.*

*Tyranny and authoritarianism (even if it is just a little for our own "good") as practiced today needs it up à€šÀ„Ã²em at every turn.*

Much the same thing was said at a recent [Cato Institute conference](#) in the USA by&#160; Veronique de Rugy. Richard Teather, a UK chartered accountant, lecturer at Bournemouth University and commentator for the Adam Smithj Institute and Institute for Economic Affairs has also said much [the same thing](#) (page 81) when discussing attacks on tax havens by democratically elected governemtns:

*This is attacking a classic use of a tax haven, as explained in the previous chapter, in which a person resident in (or otherwise subject to the taxation system of) a highly taxed country places his capital in a tax haven where it can earn untaxed income. While there are many cases where the home country does not tax foreign source income (such as the UK's non-domicile exemption discussed above), most Western countries have a worldwide taxation system that seeks to tax the worldwide income of its residents (or all of its citizens in the case of the USA). This tax haven income therefore does not cease (legally) to become liable to tax merely by being earned offshore: it is*

*still liable to tax and the investor has a duty to report it to his home tax authority. In practice, however, if the investor does not report his income, then the home country can have great difficulties in discovering and taxing it, particularly if the haven country has strong banking secrecy laws.*

*While I am not seeking to condone dishonesty or criminal activity, from an economic perspective this is merely another example of tax competition: **indeed, it is often necessary behaviour in order to take advantage of tax havens. Without the willingness of some to engage in this sort of activity, tax competition would be much less effective and therefore reduce the benefits that flow from it for the rest of us.***

I added the emphasis: what I think he is doing is condoning criminality.

This is supposedly done, you note, to preserve the right to property. This, however, is an entirely false argument. Since property rights are inseparable from the duty to pay tax - both coming from the same source and being indivisible - the right to hold property is equally and exactly matched by the duty to pay tax. So anyone arguing a tax is not legitimate has at the same time to say property rights do not exist or that government is illegitimate. Those are the options.

I think that is what is being said. Those from the right and the financial elite who seek to justify tax crime and the avoidance of obligations to government seek to undermine the state and the society we live in. we need to be aware that the choices to be made are ultimately as blunt as that. And it is the very essence of society that we are arguing for when we defend the right to tax.