

Talking ten years of tax justice in Brussels.

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I am on my way to Brussels this morning to talk about ten year of tax justice to the European Socialist group in the parliament. They, of course, sponsored my work on the [EU tax gap a year ago](#) that resulted in the EU agreeing that this might be â,-1 trillion a year. That, though, is not the reason for my visit. I am going to talk about ten years of tax justice campaigning. The Tax Justice Network was launched ten years ago next month and I had the honour of chairing its first meeting. It's a good time to discuss this issue.

I will, of course, discuss familiar themes. Things like country-by-country reporting which would not be on the international agenda but for our work. And the role of tax havens in creating and perpetuating poverty, tax evasion, crime and corruption, all of which we have successfully highlighted. And I will, of course, talk about the tax gap and recent exposure of corporate tax abuse. These things are, if you like, our bread and butter.

But describing problems has not been the reason why the Tax Justice Network has succeeded (as most agree it has). We've succeeded because we have also said why these things matter and what can be done about them. If I could have only described the problems I can see I would not have bothered with this issue. As far as I and others in TJN are concerned it's the fact that change is possible for desirable social reasons that makes the issues we address of vital concern.

So let's be blunt about why the things we talk about matter. Tax havens cause poverty. They set out to deliberately corrode the revenues of elected governments. Apart from the deliberate assault on democracy that this represents, which is serious in itself, this action denies essential revenues for social programmes in developed and developing countries alike, perpetuating inequality, maintaining poverty and denying hope. That would by itself be enough to justify what we do.

The fact tax havens are in themselves criminogenic environments just adds to that problem. They deny it, of course. But those guilty of assisting crime always seem to plead not guilty and juries still convict. Their words fall on deaf ears these days, and rightly so. When even the Economist turned against them last week something is

changing in the world.

Then there are the actions of global companies that seek to deny their responsibilities, both in paying tax and not causing harm, to the communities that host their activities. Country-by-country reporting seeks to hold global capital to account locally. It does not want to be accountable in that way because accountability brings responsibility and capital wants nothing to do with that responsibility. But that's precisely why this reform is so contentious and so important. We cannot have a world where capital is not responsible to people.

And as for the tax gap, if only we could solve some of this then the programmes of austerity that are tearing the heart out of so many countries and so many people would not be needed. Isn't that goal enough?

So what can be done? We can, of course, have country-by-country reporting and I will be speaking to the converted. No one has been a better champion for this cause than the EU parliament.

We can tackle tax havens. We can have automatic information exchange - and the EU savings tax directive reforms that are looking increasingly likely to occur now pave the way in this area. We can also have full details of the beneficial ownership of trusts and companies on public record - which is essential if full information exchange is to happen and people are to be held to account for the money they hide offshore - money that we in TJN thinks may be as much as \$21 trillion. Together these measures create the 'smoking gun' that tax authorities need to tackle offshore abuse in all its forms. If we regulated companies onshore as well - where the UK provides an appalling example of a company registry that totally fails in its duty to regulate companies - then we could make progress on these issues domestically as well.

And we can tackle corporate tax abuse. The EU has embraced unitary taxation, which is one of the best ways of dealing with this issue. The UK has not done so, but that is not now an obstacle. Progress can be made on such issues without the UK, even though nothing could make more sense for the UK than to do this, as even the OECD is now beginning to realise.

We can also tackle tax abuse within the existing corporate tax system. The EU Code of Conduct on Business Taxation did just that in the late 1990s. It needs a revitalisation now. I worked well; it should do so again as now abuse, from the Netherlands and Ireland in particular, guts corporate tax revenues across Europe.

And as for the tax gap on other issues? The EU is already demanding general anti-avoidance principles and not the tamed down version the UK is, for example, offering. And it's saying tax authorities need to be properly resourced.

After 10 years of tax justice campaigning we are winning the arguments for tax reform.

There is no doubt at all about that. But now we need to win the argument for action. That is the next step.

And that, I suspect, is what I will be saying.