

## There is a moral economy but we haven't released it

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Early in the morning, on a train to a London, I ask myself why I do this. I am not alone in doing so. It is a question I am asked, often, by friends, those who disagree with the conclusions I reach in my work, academics (there is at least one study of the tax justice movement going on right now) and journalists.

One consistent answer I can give is that I have no choice; it appears that tax justice is my vocation and I suspect I will now campaign for it as long as I am able.

But that does not explain why. But that is also not difficult to explain. When I was 11 I was politicised. I went to a grammar school and my twin did not. At that moment I became aware of the arbitrariness of injustice. I have never forgotten it.

Around the world I see daily evidence that people of good fortune are not aware that it is little more than luck that puts them in the situation they are in. It may be an accident of where they were born, who they were born to, who they have met or chance within the life choices they made. Few people, as should be glaringly obvious, get to positions of prosperity and power without considerable assistance along the way and yet many deny it.

Worse than denying this though, many use the position they have reached to deny to others the fortune that they have enjoyed. Austerity is an indication of that. An unnecessary policy, it has not been pursued for economic goals but social ones. The intention has always been to divide society, and that is what it is doing. In the process it has and will make the least well off in this country poorer, economically, socially and culturally (because that is what the ostracisation inherent in it is intended to do).

Tax justice is intended to level the playing field. It has a bias to the poor within it, not by chance, but by design. That's not to say it is opposed to wealth creation. I am not. What I am in favour of is the responsible allocation and use of wealth in the interests of all in a society. That is the sign of a healthy, moral economy as well as being the foundation of the economic integration that is essential for mutual prosperity.

I look around the world and do not see that healthy moral economy. It is not in most of our political parties' economic policies. The ECB's refusal to tackle Europe's economic crisis yesterday was another indication of its absence. That growth is being celebrated when only a few are benefitting is a further sign of the malaise.

Tax cannot solve all of these issues, of course. And yet a country's tax system very definitely reflects its moral values. This is the charge against tax havens. It's the charge against a government that cuts taxes for the best off and large companies when cutting social security for the vulnerable.

I am on this train now because I believe there is a moral economy but we have not yet released it to deliver the well-being we can all share.

And now it's time for a nap before getting to London.