

Those 'tax justice crazies'

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A number of things have made me reflect on the tax justice movement over the last week or so.

One was the tribute Pascal St-Amans [paid to NGOs for the role they have played](#) when speaking in Denmark recently. He was explicit in stating that the reason why tax is on the international agenda is down to us. He also said that many of the solutions are also our responsibility. That was welcome.

The award of [Tax Personality of the Year to Sol Picciotto](#), who has been part of the Tax Justice Network from the start, was welcome.

Then there was an email from Alex Cobham who is to be the Research Director of the Tax Justice Network from the new year in which he said in anticipation of the task ahead:

The experts in the Tax Justice Network produced the 'crazy' ideas of the early 2000s that have become the global policy agenda of today. The challenge now is to nail down specific policy commitments and make sure they deliver a fairer and more effective tax system; to strengthen the research base so that it can better support detailed policy prioritisation at the national, regional and global levels; and of course to develop a new generation of crazy ideas that will form the agenda ten years hence!

Pascal confirmed that craziness: that where once we were thought to be proposing the impossible now we are proposing the plausible.

And then too there was the inclusion of the [Tax Justice Network in International Tax Review's Global Top 50](#) on tax. Last year they included me: this year they made clear a team effort was being rewarded and I think that quite right. Whilst I do not work directly for TJN it remains an organisation I work closely with, and with which I am frequently associated, by mutual consent.

Why say this? Because I think Alex has laid down a challenge. We do need a new generation of crazy ideas that have to take tax forward. Look back to 2005 when John

Christensen and I wrote the first edition of TJN's ['Tax Us If You Can'](#) and look at what these two crazies proposed then:

- * **automatic information exchange**
- * unitary taxation to supplement both source and residence taxation and the gaps in them
- * **beneficial ownership registers**
- * **country-by-country reporting (although we didn't call it that back then)**
- * a common tax base definition
- * trust registers
- * **general anti-avoidance principles**
- * better government accounting
- * better definitions of tax residence
- * enhanced disclosure of corporate accounting data
- * **assistance for developing countries to collect tax due to them**
- * **cracking the secrecy of tax havens**
- * tackling the Big 4 and the abuse they sell
- * action against banks and lawyers selling tax abuse
- * moving tax regulation on from the OECD
- * **tackling tax incentives and the abuse they give rise to**
- * And more

We have made real progress on the issues in bold and some progress in some other areas.

By [2012 we had added in Codes of Conduct as a new areas for attention](#). And we'd refined quite a number of other issues.

Other issues have never made the list and have become a bit more by own:

- * **the tax gap**
- * **campaigning for HMRC and its resource needs**
- * tax in the macroeconomic debate
- * **the interaction between tax, money and investment** (e.g. green quantitative easing).

Yes, that last one is a half mark!

Were we crazy? I don't think so, although it may have felt like it at the time. A group of us set out to put tax on the agenda, not just be talking about it but by showing that we could also create solutions to the problems we highlighted.

We're still doing that.

And we've still got a big agenda to tackle. For me the priorities are, I think, still the tax gap, country-by-country reporting, accounting reform, the Big 4, tax and the macroeconomy and its role in beating the austerity agenda. But this is team work. And I think us 'crazies' have a long way to go yet. And I also think we'll succeed. Evidence now supports that view.