

Why engage?

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I ask the question in the title of this blog at least in part for practical reasons.

As [I mentioned early yesterday morning](#), I engaged in a round trip to the OECD in Paris yesterday that took more than 18 hours to appear before a committee made up of representatives of the BEPS nations to discuss the way in which tax relief is given to multinational corporations for the interest charges they incur.

As Luxleaks has shown, interest is being used to divert profits to low tax jurisdictions on an industrial scale, so this apparently rather dry and pretty technical issue is important. When Eurostar was late both ways though; when I did not find time for a proper meal at any time in the day, and when I finally got home just before midnight I confess I did, at least momentarily, wonder last night why I chose to be one of those who partakes in such processes.

I feel slightly the same about today, when the suit will be dragged back on again as I head to parliament to appear before the Scottish Affairs Committee this afternoon to give evidence on the problems of identifying the beneficial ownership of land.

So why do it, especially when there is no certain way of establishing that effort gives rise to outcome? My guess is that I hope that there will be an outcome. I am in many ways a pessimist: I presume nothing will change. As a result I remain continually surprised, and pleased, that contrary to my expectation change can and does occur. But what experience has shown, to me at least, is that change happens for at least three reasons.

The first is that a technically sound demand is made.

The second is that it can be demonstrated that a reasonable number of people believe that change will result in an enhanced outcome on the issue.

And third, that sentiment is sufficiently supported to attract media attention and so attract the attention of those capable of effecting change.

The first part of this process is the one in which I spend most of my time, although I am, of course, aware that some would dispute it. Developing the technical basis for the arguments I presented on a formula basis for interest allocation between states and solving the accounting issues that have to be addressed to make that work has involved a great deal of time and effort, writing and exchange with a limited number of other people (most especially Prem Sikka and Sol Picciotto) to get the argument to the current stage, and as yet and even so much of it remains unpublished. Those long hours pay off when a difficult concept can be presented, I think coherently, to address what is a very real issue.

But none of that would be possible without the engagement of the NGOs and campaigners who have put this issue on the agenda. Oxfam were at yesterday's meeting, and trade unions were represented, but most NGOs weren't and that's fine: those present would not have been heard without the pressure for change the NGOs have helped create. The roles we have are different and distinct. Developing country aspects of the issue, which were firmly on the agenda, and where it looks like I have more to do, would have been ignored, I suspect. but for NGO pressure.

And then there's the media. Yesterday was conducted on a Chatham House basis. That does not assist media coverage and there will be none. Except for this note, limited as it is and as non-specific as it necessarily has to be to comply with the requirement of that rule.

Was it worth it? I hope so. That's all I can say. It's the basis on which I work.

Now it's time to find a tie and to prepare for another day and another committee and to ask for another change that might make help deliver tax justice.