

It is civil society that is leading the way on tax thin...

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I liked this comment [in the Economist yesterday](#) in an article discussing the problems with automatic information exchange from tax havens under the OECD's proposed Common Reporting Standard (CRS):

The OECD hopes that upright financial firms will turn in rivals that abet tax evasion once the CRS kicks in, if only to stop them stealing business. Tax campaigners are another source of intelligence. A report published last year by the Tax Justice Network, whose membership includes smart tax lawyers with a conscience (supply your own punchline), identified more than 30 loopholes and exemptions in the CRS.

They're right. It is civil society and not tax academia or the professions that is providing the alternative thinking and critiques on issues such as this. Which is a pretty damning indictment of both tax lawyers and accountants and tax research in universities.

The [TJN analysis is here](#).