

Beginning to rethink tax justice

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I am launching a new series of videos[new series of videos](#) this morning. Five have been made so far; there may be more. The theme is what tax justice needs to be doing in 2021.

It is 19 years since the idea of a tax justice movement took shape and eighteen since I had the privilege to chair the first ever meeting of the Tax Justice Network in the House of Commons. [By 2005 a very clear agenda for campaigning had been developed, and published](#). The focus was on tax havens, corporate tax abuse, country by country reporting, and the need for company data on public record. These became the focus, although there were other objectives noted then that fell by the wayside. That does not mean they were not relevant, but the other themes were given the limelight.

I was one of those who chose the priorities: John Christensen and I wrote this agenda, and picked the focus. I don't regret our selections. We deliberately aimed to put large companies that used tax havens to reduce their tax bills at cost to developing countries on the front page of newspapers as we sought to gain attention in our fight for tax justice.

Whether by luck or good judgement, our strategy worked. Major NGOs joined the campaign, which expanded rapidly. Movements like UnCut and Occupy adopted the demands. We were on a roll as country-by-country reporting, automatic information exchange and beneficial ownership disclosure were won in varying degrees via the OECD. The pressure on large companies, tax havens and the suppliers of secrecy services were real. Behaviourally, I think the gains were and are bigger than the regulatory wins suggest; put simply, the mood music about corporate and offshore tax abuse was changed, and I suspect for good. The momentum continues; the latest Biden / OECD tax deal reflects that.

Celebrating those wins is important. I stress that I am not saying that the campaign against tax haven abuse has closed them down, or that large corporates have ended their tax abuse, but to claim that either is now undertaken with regard to corporate or personal income taxes to anything like the extent that it was is also wrong.

In that case whilst there are good reasons why some of the technical people in tax justice still need to engage on the refinement of these issues, and organisations like the Fair Tax Mark have a big role to play in encouraging and rewarding individual company good behaviour, the marginal rate of return on campaigns on this issue is now diminishing, steeply. That has to be true; the argument has been won.

That is why I have made these videos. My suggestion is that it is time to rethink what tax justice is now about. The priorities need to change. The fact that tax evasion is more important than the tax avoidance that tax justice has mainly highlighted had to be noted. And the reality that domestic tax abuse is much larger in scale than international abuse has also to be recognised when to date that is rarely the case in tax justice campaigning. What is more, some of the simplistic economic assumptions of many tax justice campaigns, such as there being a direct relationship between tax and government spending, hinder rather than help that campaign in a world where quantitative easing has proved that is not true.

I remain as passionate about the need for tax justice now as I was two decades ago. But it is time to recognise that to succeed now tax justice cannot continue to pursue priorities chosen as much for the ease on which they could be campaigned on by a nascent movement as they were for their actual overall significance as measured by economic and social impact. That is why I am making these videos now, in the hope that will promote debate.