

Tax justice and tax spillovers - a priority for 2021

Published: January 13, 2026, 2:10 pm

This is the fourth in a series of videos on where I think tax justice should be going in 2021 to both build on and move on from the successes it has already enjoyed.

In a [previous video](#) I stressed the importance of the tax justice movement both understanding and using tax gap analyses to highlight the priorities it should tackle. In this video I look at tax spillover analyses and how they both explain tax gaps and indicate required actions for campaigning.

We need to ensure that we have effective tax systems that deliver progressive solutions to the problems that we face as a society. Tax spillover analysis can help identify how to do this.

There [is more on tax gaps here](#).

<https://youtu.be/R34RK0qn7rM>

Previous videos in this series are [here](#), [here](#) and [here](#).