

# Why I have written blogs about the Tax Justice Network

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Regular readers of this blog will notice that I have written two posts this week ([here](#) and [here](#)) with regard to the work of the Tax Justice Network. I'm aware that some may also be wondering why I have chosen to do so. I think an explanation is appropriate.

The aim has certainly not been to create popularity. Trust me, I would very much rather have not had to do this. I am deeply disappointed that it has been necessary, but as I note below, the TJN's leadership is these days closed to reason, debate or even communication with those who are in any way critical of it. I have been forced into a public discourse when no other option is available.

As I predicted in the first of these posts, I've already had some pretty harsh feedback from some commentators within the tax justice movement, including a funder. But I expected that; dissent within that movement has been heavily frowned upon for some time: ranks were always going to be closed. It's only fair to record in that case that I have received as many messages of support as I have notes of criticism. Some who know the issue well, and whose opinion I respect, have expressed relief that I have had the courage to express my opinion. But that still leaves open the question, why was this necessary?

The first, straightforward reason for doing so, is to protect my reputation. I co-founded the Tax Justice Network. I co-directed it for a long time. I co-wrote its two key policy statement with John Christensen. I created many of its policy proposals, including those that it claims to be pursuing now, and most especially country-by-country reporting. I know that as a result there are many people who think that I am still involved with this network; a journalist suggested as such to me this week. In that case if it is doing things and making claims that I think wrong then I have to say so. I have no desire to be guilty by association with claims and actions I think wrong.

Second, please trust me I have tried to communicate in other ways. I had the misfortune to work with Tax Justice Network during the EU funded Combating Financial Fraud and Empowering Regulators (COFFERS) Horizon 2020 project. It was not an edifying experience in cooperation, as I and quite a number of others found. If TJN had a

listening mode we did not find a way to tune into it. Those who know TJN will also know that in recent years its usual response to attempts at communication with it from those who it thinks in any way critical is a resounding wall of silence. I have resorted to public criticism because there is no alternative.

Third, I am deeply shocked by the actions of TJN on the OECD minimum tax deal. I think that their negotiating tactics have failed those they traditionally sought to represent. I think that their search for the perfect has undermined a vision of the good. And their abuse of the OECD has basically left them out in the cold, which was far from where TJN was when I was last involved, when I worked to promote the international tax agenda through active engagement. I admit to being clueless as to how and why TJN (and some others in this arena) thinks its confrontational approach might be helpful, and I think that those who engage with them need to know this.

For the record, I think disagreement with the OECD is fine, as is active criticism, but accusing them of being unable or even unwilling to deliver a fair tax reform agenda is simply wrong, and was, I presume meant to be insulting, which I am sure is how the message was received. Worse than that, I think the intention was to undermine the OECD's capacity to deliver such a deal: that I think deeply regrettable.

Fourth, I have seen recent comments on the credibility of TJN's work on Twitter. That criticism related to its so-called State of Tax Justice report, published last year after one false start and a change to some of its methodology because a first draft was even worse than the one that finally appeared. I know that many people who have reviewed this are staggered by the low quality of that report; the communication around it, and its inherent failure to comprehend that the issues TJN thinks important in tax justice are not, as the name of the report implies, the only issues of concern surrounding tax justice. I had held back from publishing my comments for some months after preparing my review on that report. However, having now discussed it with some well able to appraise what I have to say I now think it timely and appropriate to do so. That is not least because I know that the TJN is now planning an annual update of this report, which I think will be as misleading as the one already published. Potential users need to be aware of my concerns when TJN is proceeding despite being very well aware of the criticisms of its work.

Finally, and all this being said, I also note in my comment today that I think that TJN is now failing to ask the right questions about tax justice. Saying that, I also refer to the comment I made on Monday which is that as far as I know no one now in TJN has ever worked in tax. As far as I can see that is also true of the whole UK tax justice movement now, excepting the Fair Tax Mark, which has a number of trained staff on board to my knowledge. I think this, and the refusal of TJN in particular to listen to those who know something about the practice of tax, who now seem to have been almost entirely excluded from its discussions, is crippling the effectiveness of tax justice campaigning at a time when that effectiveness is desperately needed, but is not being delivered. It saddens me to say this: this was not the way in which TJN was built. For those looking

to understand the contrast I recommend this [journal paper](#) which analyses the growth of TJN.

Having said all this, I would not have written without having a plan. That is not my style. It was never the style of TJN, which was once noted for its innovation and ability to progress arguments. I do intend to follow up in that case. For example, I will be doing more work on tax gaps and tax spillovers, on which I have worked with my colleague Prof Andrew Baker of Sheffield University. If TJN and many in the tax justice movement will not innovate and consider the bigger picture other routes will have to be found to deliver this idea.

In addition, I am planning to suggest how we could come up with better taxes to deal with Covid, which is something the tax justice movement seems unable or unwilling to do at present, which in a single sentence summarises the crisis that it faces. As a result I will also work on a new manifesto for tax justice: this will be a wholly new edition of 'Tax Us If You Can', which has always defined the Tax Justice Network's policy, even now.

I have not dedicated two decades of my life to issues around tax justice to now ignore the fact that tax justice is itself now in crisis, in my opinion. Nor will I, as I have been rather directly told to do, shut up on this issue to ensure that the tax justice teams with whom I have disagreement can carry on with unruffled feathers. I did not take on tax havens, the Big 4, ministers in a lot of places, and others, or suffered all the abuse I did along the way to now be told to shut up by the tax justice movement when they are now appearing to be the party seeking to maintain the race to the bottom in tax and the perpetuation of tax competition, which I think they are doing. I will instead speak truth to power that I think is abusing it wherever I think it might be.

Saying which, if TJN wish to defend their positions and justify within the broad frames of reference I am using why their actions are appropriate, I would also provide them with a fair right to reply. I, like others, have wanted to engage with this movement and have been unable to do so. If they now want to respond to the arguments raised, with evidence and reasons, I will play fair, even with those who have not with me and others who have raised criticism of them for some considerable time, which is why these blog posts had to be written.