

Funding the Future

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I received this letter yesterday



Monday, 2nd August 2021

To the Board of Directors of the Tax Justice Network, c.c. other stakeholders

After several years of mounting frustration and disenchantment I have decided to tender my resignation from the Board of Directors of the Tax Justice Network, and I hereby stand down from my role as Chair of the Board with immediate effect.

My frustration and disenchantment are rooted in multiple factors; here are the top four:

1. In its initial variant TJN was established as an expert-led campaigning network focussed on clearly articulated and visionary policy goals, an example being the international standard on country-by-country reporting. The network consisted of high-level experts willing to identify themselves as senior advisers to TJN, most of whom had decades of senior practitioner experience in international tax policy, tax accounting, financial services, and related disciplines. Since 2016 this senior adviser network has been side-lined and / or excluded from TJN's activities, leading to loss of expertise and credibility. Most of the current TJN staffers have never met or spoken with senior advisers and seem unaware that until the current management team took over in 2016 the Tax Justice Network consisted largely of senior advisers supported by a tiny team of staffers.

In shifting away from the network model to a think-tank / NGO model, TJN's management have largely lost the advantages of the former, while introducing the dead-handed bureaucracy and fixed costs of the latter. This has led to a deep-rooted division at Board level. The recent attempt to mediate a solution to this division was undermined by the mediator's choice to ignore a request from the non-executive directors to include former senior advisers and other relevant stakeholders in the mediation process. This precipitated frustration and anger among experts who have contributed huge amounts of pro bono time to the tax justice movement yet now find themselves excluded as so-called 'externals' (a shockingly Orwellian term). One of the lessons that TJN's senior management have failed to learn is that deliberate exclusion of strong-minded critics, the true visionaries behind TJN's world-changing successes, will inevitably have repercussions.

2. In 2004 TJN adopted a rigorous quality control mechanism to ensure that all public facing output, including blogs and podcasts, is subjected to professional scrutiny prior to publication. This control mechanism, known as the four-eyes

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principle, is the norm among professional services providers. TJN no longer employs anyone who meets the 'fit and proper' criteria required for sign-off, i.e. persons with recognised professional tax, or accounting, or financial services qualification and sufficiently high-level experience to credibly undertake this vital quality control process. This absence of effective quality control at least partly contributed to TJN issuing the 2020 State of Tax Justice report with its multiple mistakes and errors.

I have seen no evidence that TJN's senior management team is committed to reinstating the criteria for determining who can sign-off under the four-eyes principle, and I am consequently not confident that TJN can restore its damaged credibility.

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3. The switch away from being primarily a campaigning network to being principally

As has been apparent for some time, [I have become increasingly critical of the Tax Justice Network](#) and what I think to be its particularly destructive approach to the issues on which I once helped it campaign.

It is now clear that I am not alone in thinking this. For much of its first decade John Christensen and I worked tirelessly for TJN, and John stayed for very much longer as I took on new projects. John has now made it clear that he shares my view of the state to which TJN has descended.

I am now reflecting on this. I am, of course, sorry that matters have reached this point. I know how much effort John put in to avoiding this, and how much he has suffered for seeking to improve the situation, and admire his courage in now saying what he has.

Yesterday was a sorry day for the Tax Justice Network. It was, I think, a necessary one for tax justice.