

What NGO tax justice campaigners could be doing right n...

Published: January 12, 2026, 11:42 pm

As readers of this blog will have noted, [I was scathing of the Tax Justice Network's new State of Tax Justice report](#) a couple of days ago. There is nothing particularly new about that. I was equally scathing of similarly named reports in 2020, and 2021. They are all based upon what I considered to be dubious assumptions, and have been promoted with the dual aim of undermining the real progress that has been made by the OECD with regard to tax justice and, again in my opinion, the even more dubious aim of keeping the Tax Justice Network in the business of promoting indices on tax havens issues when there is now very little indication that these are needed.

I am aware that for me that was a pretty negative post. I am not, as a rule, inclined to that approach. So, having posted that item and then watched some of the press conference at which the report was launched, I mused upon what a reformed Tax Justice Network might do now if it was to be of real use in society, as I think the organisation was when it was directed by John Christensen from 2003 until 2016.

It is not hard to come up with a list of tasks that such a reformed organisation could now take on, all of which have a research focus, as has always been the organisation's inclination. These include:

1. Undertaking [tax spillover analyses](#) for as many countries as they can to determine as a consequence where the significant threats to tax justice might exist within each such jurisdiction and to indicate how they can be addressed. This would provide the clearest indication of the state of tax justice in 2023.
2. Undertaking a review of the resources committed by jurisdictions around the world to their tax authorities so that an index of the scale of commitment to tax within each such jurisdiction could be compiled.
3. Preparing an index of the number of both companies and trusts by jurisdiction with a comparison then being made to the population of the jurisdiction in question to indicate the density of corporate activity by jurisdiction when it is known that the use and abuse of corporate entities is a key indicator of the state of tax abuse within a jurisdiction.

4. Producing an index of the level of both rent and interest income within the GDP of jurisdictions around the world as an indication of the scale of rentier activity within each such jurisdiction. If this were then compared to the anticipated tax rate payable, if only at basic rate, on that income compared to that due on income earned from work (including social security contributions), then an indication of the inherent tax bias within jurisdictions towards unearned income might be available.

This list is, of course, very far from complete. I could add to it with ease.

The point I am making is that the Tax Justice Network's continuing focus on tax haven abuse, on which issue, in my opinion, substantial progress has already been made and further progress is now very unlikely for some time to come, represents an enormous waste of opportunity for an NGO supposedly dedicated to working to advance tax justice around the world when there are so many more important issues that now need to be addressed in this area.

I am, of course, happy to speak to anyone interested in pursuing any of these issues, whoever they might be.