FROM INFORMATION POLITICS
TO POLITICAL SALIENCE

John Christensen, Director
“Post-truth” advocacy

“After much discussion, debate, and research, the Oxford Dictionaries’ Word of the Year 2016 is post-truth – an adjective defined as ‘relating to or denoting circumstances in which objective facts are less influential in shaping public opinion than appeals to emotion and personal belief.’”
“TJN has done more than any other organisation to put fiscal justice at the centre of the policy agenda. Tax issues should not be left to those who want to escape taxes! Changes will come when more and more citizens of the world take ownership of these matters. TJN is a powerful force acting in this direction.”

– Thomas Piketty, economist
“The tireless campaigners at Tax Justice Network, always armed with the best data and the most incisive analysis, have been absolutely key in shifting the scandal of global tax evasion from the nerdy fringes of public debate to the very centre.”

– Heather Stewart, Political Editor, The Guardian.
“TJN has been instrumental over the past 10 years in making people understand that paying taxes is key to building a civilised society, that tax evasion and tax avoidance must be addressed without complacency. They have significantly contributed to trigger the political support necessary to fight bank and fiduciary secrecy and address the distortions of the international tax system.”

– Pascal Saint-Amans, head of tax, OECD
Dear Mr. Christensen,

The Queen has asked me to thank you for your letter of 4th November, from which Her Majesty has taken careful note of your comments and concerns about taxation and offshore financial secrecy.

6th November, 2013

HM Queen Elizabeth II

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– HM Queen Elizabeth II
The Global Tax Justice Movement

A 21st Century Ecosystem
TJN-USA launched 2005

TJN Canada launched 2012

TJN launched 2003

TJN Africa launched 2007

TJN S Asia launch 2011

TJN SE Asia launched 2011

TJN Lat Am launched 2011

TJN Australia launched 2012
The Greatest Invention

Tax and the Campaign for a Just Society

Foreword by John Christensen
A Tax Justice Network Production
Entry level briefing for activists; includes extensive financial glossary

Journalistic style; general target readership

Targeted at scholars and policymakers
evolution of professional priorities
Clarity of vision: TJN has pursued 5 overarching objectives:

• Raising public awareness about offshore finance;

• Building global networks between interested parties;

• Stimulating and organizing research and debate;

• Encouraging international campaign activity;

• Acting as a vehicle for the promotion of tax justice issues at multilateral organizations such as the UN, OECD, European Union, World Bank and IMF.
“The issue of tax justice involves a complex network of tax treaties, idiosyncratic national tax and legal systems, iterative innovation in financial engineering, competing national and international accounting standards, and political economic forces and strategies. As such, professional expertise and experience are important but are infrequently located within larger bureaucratic NGOs. Furthermore, professional communities engaged in tax avoidance have no particular interest in breaking ranks to provide a radical reform agenda.”

Average Daily global media coverage: 2006-2012

There was an awfully genteel protest organised by the Tax Justice Network in Jersey earlier this year...”

2016: the Panama Papers blip

“There was an awfully genteel protest organised by the Tax Justice Network in Jersey earlier this year...”

ShortCuts
London Review of Books
"THOSE WHO KNOW DON'T TALK (...) AND THOSE WHO TALK DON'T KNOW"

JOHN CHRISTENSEN, DIRECTOR, TAX JUSTICE NETWORK

★★★★★ “A complete success. An alarming documentary but essential that deserves a broad release!”

- GILLES HERAIL, TLC TOUTE LA CULTURE

THE PRICE WE PAY
“Organisationally the TJN has evolved to respond to the different media and policy climate around taxation in order to work effectively in the contemporary climate where (corporate tax avoidance) issues are high in profile.

The TJN model also suggests that research led advocacy is more likely to generate political salience if it is organised in a different way from other kinds of advocacy, through greater decentralisation of research, combined with a small operational staff that are able to respond quickly to emerging news stories.”

In summary, we conclude as follows:

- It is not possible to construe a director’s statutory duty to promote the success of the company as constituting a positive duty to avoid tax.

- On the contrary, the legislation expressly protects directors from criticism in circumstances where they take decisions based on the kind of factors which would militate against tax avoidance (e.g. change-of-law risk, reputation, brand impact, relationship with HMRC and community impact).
The missing $20 trillion
How to stop companies and people dodging tax