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**Tax Justice Network**

The **Tax Justice Network** (**TJN**) is an independent, nonpartisan international network of academics, lawyers, accountants, journalists, economists and activists launched in the British Houses of Parliament in 2003. The network is opposed to tax havens (or “[secrecy jurisdictions](http://www.taxjustice.net/topics/race-to-the-bottom/tax-wars/)”); financial secrecy; tax evasion and avoidance; tax ‘competition’ (or “[tax wars](http://www.taxjustice.net/topics/race-to-the-bottom/tax-wars/)”); and illicit financial flows and capital flight. Despite the term ‘tax justice’ its core area of focus extends far beyond tax to other aspects of financial globalisation such as financial regulatory competition between jurisdictions, and the political economy of tax havens. The network’s declared aim is to raise awareness and understanding of the issues and to offer and promote policy solutions. It was set up in 2003 with its headquarters in Chesham, England but with staff members and associates in many different countries. Its Executive Director is John Christensen.

**Organisational structure and methods**

The network focuses on research and advocacy; campaigning work is carried out by the [Global Alliance for Tax Justice](http://www.globaltaxjustice.org/) (GATJ), a separate sister organisation that emerged out of the Tax Justice Network in 2013. The Tax Justice Network is also a member of the Financial Transparency Coalition, an umbrella funding and advocacy body that operates in the field of tax justice. The Tax Justice Network itself has fewer than ten staff members but it is supported by a wider network of Senior Advisers and others in academic, professional, media and non-governmental organisations.

Its cross-disciplinary and cross-border organisational structure has contributed to TJN’s ability to create new analyses of financial globalisation through cross-pollenation between separate academic and professional ‘silos,’ and enabled it to enter and influence policy fields that had previously been the preserve of small numbers of technocrats because of the technical complexity involved. Detailed technical research reports are complemented by a range of less technical materials aimed at a broader public.[[1]](#endnote-1)

In some cases TJN has acted more like a start-up, creating or helping create and support new bodies (such as the Finance Uncovered journalism programme[[2]](#endnote-2) or the Fair Tax Mark[[3]](#endnote-3)) which have subsequently become independent or are becoming independent bodies with their own funding sources. Leonard Seabrooke and Duncan Wigan of Copenhagen Business School have described them as ‘issue entrepreneurs’ engaged in ‘identity switching’ allowing them to speak to different audiences on different levels:

“While tax policy has largely been understood to be an enclosed policy preserve of private sector experts, technocrats and state agencies, at the forefront of the drive to implement new policies were civil society actors and nongovernmental organizations (NGOs) pushing the issue through transnational advocacy networks (TANs). Amidst an NGO ‘scramble’ to take the mantle on tax justice issues, the UK based Tax Justice Network (TJN) emerged as the specialists, widely recognised as knowing best on tax issues. Established in 2003, TJN is a key actor on global tax justice issues and strongly influential in defining campaign issues, targets, accounting metrics, and policy content for the wider NGO community. . . . TJN’s influence comes from its capacity to build shared narratives, provide research**-**led alternatives to mainstream measures and indexes, assert clear policy positions, and engage corporate interlocutors in public debate. Members of TJN have been able to speak to and influence audiences in the activist, scientific, policy, and corporate ‘worlds’.”[[4]](#endnote-4)

TJN actively courts the international media to maximise the impact of its research and advocacy, and it runs an active daily blog on its website, [www.taxjustice.net](http://www.taxjustice.net), a monthly Taxcast, as well as subsidiary blogs and outputs related to their core work, run by individual team members[[5]](#endnote-5).

 **Impact**

TJN’s often radical policy solutions have had worldwide impact. For instance, its recommendation in 2003 for country by country reporting for multinational corporations, and a separate recommendation made for the automatic sharing of financial information across borders for tax purposes, were initially dismissed as utopian but have now both become [official policy](http://www.oecd.org/ctp/transfer-pricing/beps-action-13-country-by-country-reporting-implementation-package.pdf) of the G20 countries and the OECD club of rich countries[[6]](#endnote-6).

TJN reports and initiatives are routinely covered by many mainstream media outlets such as the the Economist[[7]](#endnote-7); Financial Times[[8]](#endnote-8); New York Times[[1]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-1); The Guardian[[2]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-2)[[3]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-3)[[4]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-4); Washington Post[[5]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-5); Le Monde[[9]](#endnote-9); Frankfurter Allgemeine Zeitung[[6]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-6)[[7]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-7); Der Spiegel[[10]](#endnote-10), Bloomberg, , Reuters and many others; TJN experts are frequently called to testify at public hearings: for instance at the US Senate[[11]](#endnote-11); the Finance Committee of the German Bundestag[[8]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-8)[[9]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-9)[[10]](https://de.wikipedia.org/w/index.php?title=Tax_Justice_Network&stable=0&redirect=no#cite_note-10),; France’s Assemblée Nationale, the EU Parliament; the UK parliament JOHN TO FILL THIS WITH LINKS AND STUFF.

**History**

The Tax Justice Network was founded at a meeting of 28 people in Florence, Italy, in November 2002, and it was publicly launched at an event in the UK Houses of Parliament in March 2003[[12]](#endnote-12). The declared aim of creating a new analysis of tax havens and international tax issues. The most active players in the early years were John Christensen, Sven Giegold, Richard Murphy, Prem Sikka and Sony Kapoor.

**Funding**

Tax Justice Network Limited is a non-profit company limited by guarantee registered in England (link/reference to our corporate registry entry). In 2014 TJN’s grant income amounted to £580,000 and its expenditure £569,131. Most of the funding came from larger donors:Christian Aid; Financial Transparency Coalition; the Independent Commission for the Reform of International Corporate Taxation (ICRICT,) the Joffe Charitable Trust; the Joseph Rowntree Charitable Trust; Norad; The Offshore Game; and Oxfam Novib.[[13]](#endnote-13)

**Key Publications and websites:**

**Tax Justice Blog**. [www.taxjustice.net](http://www.taxjustice.net)

**Taxcast**. A monthly podcast containing tax justice news. <http://www.taxjustice.net/taxcast/>

**Financial Secrecy Index**, a ranking of countries according to a secrecy score and a scale weight, produced every two years. <http://www.financialsecrecyindex.com>

**Research reports.** See <http://www.taxjustice.net/reports-2/>

**Treasure Islands: Tax Havens and the Men Who Stole the World**, Nicholas Shaxson’s primer on tax havens, a book supported by TJN. *(“A fascinating, chilling book*” – Paul Krugman) <http://treasureislands.org/praise-for-the-book/>

**Uncounted.** A blog on power and inequality run by TJN’s Research Director, Alex Cobham. <http://uncounted.org>

**Annual research workshop**. TJN runs an annual research workshop in partnership with the Association for Accountancy and Business Affairs (AABA).[[14]](#endnote-14)

Membership in (EU commission expert groupings, TIWB, etc etc) MARKUS TO PROVIDE DETAILS.

1. See <http://www.taxjustice.net/reports-2/> for the research reports, and see the blog at [www.taxjustice.net](http://www.taxjustice.net) for the full range of outputs including less technical materials. [↑](#endnote-ref-1)
2. See <http://www.financeuncovered.org> also see <http://www.taxjustice.net/about/who-we-are/goals/> for some examples of ‚start-up’ activity. [↑](#endnote-ref-2)
3. See <http://www.fairtaxmark.net/who-we-are/> [↑](#endnote-ref-3)
4. <http://www2.warwick.ac.uk/fac/soc/pais/research/researchcentres/csgr/green/newsandevents/houseoflords/activating_networks_on_taxation_issue_entrepreneurs_and_policy_catalyzation_seabrooke_and_wigan_2014.pdf> [↑](#endnote-ref-4)
5. For instance, the Taxcast run by Naomi Fowler; The Fools’ Gold blog and Treasure Islands blog; run by Nicholas Shaxson; and “Uncounted” run by Alex Cobham. [↑](#endnote-ref-5)
6. E.G. <http://www.taxjustice.net/wp-content/uploads/2013/04/TJN-Spencer-Sept-2007-Rome-experts.pdf>

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

<http://www.g20.utoronto.ca/2016/160227-finance-en.html>

<http://www.taxjustice.net/wp-content/uploads/2013/04/BMG-on-BEPS-150505.pdf> [↑](#endnote-ref-6)
7. <http://www.economist.com/news/finance-and-economics/21677647-index-financial-secrecy-highlights-american-hypocrisy-mega-haven>

<http://www.taxjustice.net/2015/06/08/tjn-in-the-economist-on-the-precious-corporate-income-tax/>

and

<http://www.economist.com/news/international/21693219-having-launched-and-led-battle-against-offshore-tax-evasion-america-now-part>

and

<http://taxjustice.blogspot.de/2013/02/new-tax-haven-cover-story-in-economist.html> [↑](#endnote-ref-7)
8. <http://www.ft.com/intl/cms/s/0/872d8f84-c2ba-11e5-b3b1-7b2481276e45.html>

and

<http://www.ft.com/cms/s/0/5bbc1c6c-9cf9-11e5-b45d-4812f209f861.html#axzz41jMHCTkS>

and

<http://www.ft.com/cms/s/0/b0e15eda-8248-11e5-8095-ed1a37d1e096.html#axzz41jMHCTkS>

and

<http://www.ft.com/cms/s/0/d424f3a0-c831-11e5-be0b-b7ece4e953a0.html#axzz41jMHCTkS> [↑](#endnote-ref-8)
9. e.g. <http://www.lemonde.fr/evasion-fiscale/article/2015/11/02/evasion-fiscale-le-palmares-des-pays-les-plus-opaques_4801671_4862750.html>

or

<http://www.lemonde.fr/evasion-fiscale/article/2015/11/10/des-entreprises-americaines-accusees-d-evasion-fiscale-en-france_4806383_4862750.html> [↑](#endnote-ref-9)
10. e.g. <http://www.spiegel.de/wirtschaft/service/steueroasen-tax-justice-network-warnt-vor-usa-a-1060189.html> or <http://www.spiegel.de/wirtschaft/soziales/studie-zu-steuerflucht-reiche-bunkern-21-bis-32-billionen-im-ausland-a-845747.html> [↑](#endnote-ref-10)
11. E.g. Testimony of Jack A. Blum, Esq. before The United States Senate Committee on Homeland Security and Governmental Affairs on S.569, the Incorporation Transparency and Law Enforcement Assistance Act, Nov 5, 2009 <http://www.hsgac.senate.gov/download/2009-11-05-blum-testimony-revised> [↑](#endnote-ref-11)
12. <http://taxjustice.blogspot.de/2012/11/happy-birthday-tax-justice-network.html> See also <http://www.taxjustice.net/5828-2/> [↑](#endnote-ref-12)
13. TJN latest accounts are available here <http://www.taxjustice.net/about/who-we-are/accounts/> [↑](#endnote-ref-13)
14. See, for instance, <http://www.taxjustice.net/2016/03/11/our-corruption-and-tax-havens-workshop-new-programme/> [↑](#endnote-ref-14)