

# Getting Action for Global Economic Justice

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Article

# Getting action for global economic justice: the micro-foundations of transnational activism

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## Abstract

Generating momentum for activist campaigns on complicated economic issues is difficult, especially in a transnational context. So, how did activists get action on tax justice and create a movement that has changed global tax policy? Drawing on 20 years of para-ethnographic fieldwork with the Tax Justice Network, we suggest that activists initially engaged in ‘identity switching’ tactics to *access* professional or policy arenas from a footing in one identity, to then switch identities to *activate* policy shifts. A first-generation leveraged multiple professional identities to access forums, build credibility and introduce a tax lexicon to activists and policymakers. These tactics were not, however, replicable, leading a second generation to concentrate on ‘identity fixing’, including professionalization and a tightening of organizational strategy over access and activation points. Here we theorize identity switching and fixing as underappreciated micro-foundations of transnational activism and demonstrate their importance for global economic justice.

**Key words:** identity switching, taxation, NGOs, activism, professionalization, transnational policymaking.

**JEL classifications:** Z13 economic sociology, economic anthropology, language, social and economic stratification, H26 tax evasion and avoidance, L31 nonprofit institutions, NGOs, social entrepreneurship

How do activists campaign for justice on transnational issues with high technical complexity? Creating political salience on technical taxation issues is notoriously difficult, especially given opposition from business interests (Elbra and Mikler, 2017; Massoc, 2019). For most of the past century, the low political salience of tax issues empowered transnational legal

and corporate communities to deflect political attention through reference to technical standards and professional practices (Hearson, 2018). This changed with greater international capital mobility, the rise of tax havens, post-9/11 terrorism-related anti-money laundering information exchange and the global financial crisis (Genschel and Rixen, 2015). Tax issues are now highly salient for activists, policymakers and the media (Elbra, 2018a; Vaughan, 2019). Accordingly, global tax policy has been revolutionized in the past decade with activists providing a strong push for reforms in the face of strong corporate opposition (Seabrooke and Wigan, 2016; Ylönen and Teivainen, 2018; Vaughan, 2022).

This article investigates how two generations of activists mobilized for global tax justice during a period of rising income and wealth inequality (Hope and Limberg, 2022; Schechtel and Tisch, 2023). While others have investigated how established nongovernmental organizations (NGOs) and Transnational Advocacy Networks (TANs) work to legitimize new standards and regulations (Bartley and Egels-Zandén, 2016; LeBaron and Rühmkorf, 2019), we look into the micro-foundations that enabled activists to gain influence in a context where regulatory processes are shielded behind technocracy and substantive private interests.

We trace how a first generation of activists on global tax justice gained momentum through ‘identity switching’ (Mische, 2007; White, 2008)—the capacity to *access* professional or policy domains from a footing in a particular identity, to then switch identities to *activate* a tactic with an intended purpose (Seabrooke, 2014a). Such activity expands the ‘spectrum’ of social capital to enable action (Monier, 2018, p. 388). To provide a hypothetical example, an activist may be invited to a workshop at an international organization (IOs) because she is recognized as an expert in the corporate world on a particular technical issue. This activist will appear to conform to the habits associated with that world, including self-presentation. Access to this arena is then used to publicly agitate for reforms that fellow attendees may reject, but she provides good scientific reasons to create salience on the issue. This hypothetical example has played out in reality. We locate these *access* and *activation* points as key tactics that follow from identity switching and support organizational strategy.

We also document how identity switching is not replicable over time, leading to a change in tactics and organizational strategy through ‘identity fixing’—a tightening of profile through professionalization that signals stability to audiences to promote organizational scalability. We show how a second generation of global tax activists has adopted these tactics and organizational strategies.

In principle, tax justice is an issue that does not meet the normal criteria—brute moral or emotional content—necessary for inclusion in TAN and NGO campaigns (Keck and Sikkink, 1998; Carpenter, 2007). There is a large literature on how TANs and NGOs select issues. The key themes in this literature are issue entrepreneurs who engage in ‘information politics’ (Ron *et al.*, 2005) to position themselves within organizational networks (Stroup and Wong, 2017). To motivate ‘buy-in’ from policymakers and the public issues must be politically salient and easy to understand. To effectively campaign, TANs and NGOs should be positioned with ‘a polished image, well-known experts, and large budgets’ (Bloodgood, 2011, p. 114).

We suggest that professional experience is an important part of *generating* momentum for campaigns on complex and technical issues. This is because professional experience and skills are vital to understanding the technical issues surrounding global tax policy (Christensen and Hearson, 2019; Seabrooke and Wigan, 2022), which follows global power

asymmetries and hypocrisies (Hakelberg, 2020). Like other issue areas with high technical complexity—with recent cases ranging from nuclear energy, to trade, to global mental health—activist momentum relies on ‘nerds’ to engage in ‘myth busting’ (Eagleton-Pierce, 2018; Littoz-Monnet, 2022; Ho, 2023).

Our empirical case draws on 20 years of para-ethnography—including interviews, participant observation and co-working—with the first and second generation of Tax Justice Network (TJN), now a widely recognized NGO on global economic justice with significant ‘policy wins’ in the European Union (EU), Organisation for Economic Co-operation and Development (OECD) and the United Nations (UN) system (Seabrooke and Wigan, 2016; Vaughan, 2022). The first generation of TJN did not operate in the standard format of a NGO or TAN. To understand how activists built momentum for what would otherwise be an issue left fallow, we propose a micro-foundations argument that links to macro-level outcomes (Collins, 1981, 2004).

This article is organized into six acts. First, we provide a theoretical exposition of identity switching and how it enables particular mechanisms of mobilization that we label *bezerking*, *cornering*, *narrating* and *templating*. We contrast these tactics and organizational strategy with identity fixing, which stresses the professionalization and regularization of profiles to external audiences. Second, we explain our approach to TJN and how we gained access. Third, we provide a brief section on the case context. Fourth, we trace the emergence of tax activism from 1978 onward. Fifth, we detail how TJN’s first generation engaged in ‘identity switching’ tactics and document the use of *bezerking*, *cornering*, *narrating* and *templating* to give momentum to global tax justice issues. Sixth, we discuss how TJN’s second generation moved to ‘identity fixing’, which involves a focus on professionalization and the tightening of organizational strategy to align with broader trends in transnational activism (Stroup and Wong, 2017). We conclude by reflecting on how para-ethnographic approaches to activism can help us build cases that link micro-level tactics to organizational strategies, allowing us to theorize likely phases of transnational activism that apply to other issue areas.

## 1. Identity switching and identity fixing

We argue that ‘identity switching’ is a vital aspect for activist mobilization on technically complex issues. This line of thinking has been developed to theorize how individuals move through ‘network domains’ that are centered on particular forms of activity (Mische, 2007; White, 2008). In historical studies, these are typically ties within networks of kinship, politics and economic interactions (i.e. McLean, 2017). For the field of global economic justice, the relevant domains of activity are corporate, scientific, activist and policymaking (Seabrooke, 2014a). As people move between network domains they provide cues about which identity is ‘active “right now”’ to a particular audience (Mische, 2003, p. 269).

As individuals switch identities between different network domains, they develop a ‘style’ that they reproduce as they observe others and learn how best to maneuver (White, 2008). Their self-presentation includes attempts to ‘key’ others into their desired framing, with individuals often ‘laminating’ layers of frames, giving diverse cues that others can read themselves into (Goffman, 1974, p. 82; McLean, 2017, p. 128). Over time this activity can build a ‘storyline’ of how the world works that resonates in a particular network domain but links to aspects of others. Storylines allow those engaging in identity switching to ‘get

action’ by providing a clear plot on what should happen next (Godart and White, 2010, p. 579). This bag of concepts—keying, laminating, style, and storylines—seeks to capture how individuals can identity switch if they have a sufficient footing in different domains. If this is the case, they can arbitrage their positions across different network domains to create momentum for a cause (Seabrooke, 2014b).

This view of transnational activism differs from the conventional understanding in research on NGOs and TANs, which typically identifies entrepreneurs as those who are willing to push ahead on reforms, using passion and resources to engage in information politics (Keck and Sikkink, 1998; Carpenter, 2007). Entrepreneurs are typically identified by what they are ‘selling’ rather than by how they maneuver in their social world.

We suggest that identity switching enables four particular tactics to get action on technical issues as part of organizational strategy. We label these as *berserking*, *narrating*, *cornering* and *templating*. Their key characteristics are provided in Table 1.

These tactics rely on identity switching between the activist, scientific, policy and corporate network domains, and rest on what we call ‘access’ and ‘activation’ points within the domains. *Access* points are points of entry into particular arenas, often based on recognized expertise and past or present professional networks. *Activation* points are moments where actions are made for a particular audience in an attempt to create momentum on the issue.

An important element to identity switching is that the actor is able to project sufficient status so that those observing her or him are not too uncertain about their capacities or credibility. The actor has to be confident in the ‘consequentiality’ of action, in the ‘*capacity of a payoff to flow beyond the bounds of the occasion in which it is delivered*’ with positive feedback effects (Goffman, 1967, p. 159, italics in original). We have good reasons to think that particular actors are willing to take on this gambit (Harrington and Seabrooke, 2020), which tracks with privileges linked to white, imperial, elite identities—as recent research has demonstrated (Young *et al.*, 2021; Advani *et al.*, 2022). As such, the propensity for identity switching is also linked to racial and economic status dynamics (Hirschman and Garbes, 2021), including a capacity to engage in direct action tactics with lower social risk (Interview with environmental activist, online, November 2023).

From a micro-foundational viewpoint, getting action for transnational activism cannot always rely on identity switching gambits, since once the same tactic has been played in the same forum too many times it undermines rather than supports organizational strategy. As we document below, identity switching was crucial for the first generation of TJN but not replicable for the second generation. Instead, the second generation changed from identity switching to identity fixing. A new leadership placed emphasis on professionalizing the organization, fixing around an identity that stresses membership of the scientific and activist

**Table 1** Key tactics

Tactic	Execution
<i>Berserking</i>	Passively engage then aggressively question in public.
<i>Narrating</i>	Provide a consistent storyline that gives actionable alternatives.
<i>Cornering</i>	Offer a singular approach from different multiple authoritative identities.
<i>Templating</i>	Supply clear issue treatments to NGOs, IOs and governments.

domains, engaging organizations with clear affinities within the policy domain and a stand-offish approach to the corporate domain.

Identity fixing allowed the second generation of TJN to find their ‘advocacy niche’ within the population of other NGOs now working on global tax justice issues (Eilstrup-Sangiovanni, 2023; Elbra, 2018b). It also allowed TJN to develop more conventional forms of micro-foundational mobilization for NGOs (Snow *et al.*, 1986). The inclusion of human rights as an issue for global tax justice, as well as the development of ‘The Corporate Tax Haven Index’ is indicative here, as elaborated below. We suggest that by fixing their identity to research-based advocacy, the second generation of TJN sought to reinforce the salience of established identities, especially for funding and recruiting (McAdam and Paulsen, 1993, p. 647).

## 2. Approach

We draw on our engagement with TJN for 20 years, first through their events and then securing consent from TJN’s Director to study the network’s evolution in 2012.<sup>1</sup> Taking cue from ‘para-ethnographic’ (Holmes and Marcus, 2006; Islam, 2015) and ‘going along’ (Kusenbach, 2003) approaches, we inductively developed conclusions on activist tactics and organizational strategy from repeated interactions with TJN members and audiences in varied organizational, professional and informal contexts.

In developing our case, we followed Howard Becker’s (1958) guidelines on drawing inferences from ethnographic research, which specify safeguards to ensure the credibility of the informants, to note volunteered or directed statements and to be aware of one’s own role in the ‘observer-informant group equation’. In particular, we followed Becker’s advice that ‘if he is known to be an observer, he must learn how group members define him and in particular whether or not they believe that certain kinds of information and events should be kept hidden from him’ (Becker, 1958, pp. 655–656).

### 2.1 Co-working

TJN members saw us—at least in our perception—as co-workers on tax research and as sources of support on strategy and finances. TJN members understood that we were studying them while working alongside them, in a ‘participant-as-observer’ role (Gold, 1958). We worked together on two European Commission (EC) research projects, in which the authors had senior management roles, raising approximately €750 000 for TJN activities related to the projects. Our collaboration continued after these projects, including working on a funding application to support the organization. We were in regular contact with key members of TJN, talking often on the phone, then Skype and then Zoom (as technology evolved). We were invited by the first generation of TJN to advise on organizational strategy, producing a document for that purpose. We were also asked by the secretariat of the second generation of TJN—as recently as March 2023—for feedback on their organizational strategy. As such, we had the ear of TJN during a generational shift, feeling we had earned an ‘ecological right to be close to them’ (Goffman, 1989, p. 125).

### 2.2 Participant observation

One of us originally gained access to the network at TJN’s inaugural annual conference. This convened academics, practitioners, regulators and activists to interrogate recent tax research and build a community of interest. Workshops have involved us presenting our own

tax research on specific issue areas, as well as research on the network. This includes active participation in workshops in Bergen, Copenhagen, London, Montreal, Madrid and Warwick. Barriers to entry at these events are high, resting on recognized expertise. As participant observers, we drew on privileged access to strategic debates on the best way to push forward on advocacy and interacted with key players in the network.

### 2.3 Interviews

We also interviewed twenty-four individuals. These individuals ranged from our immediate informants in TJN to activists in contiguous NGOs, tax authorities, politicians, lawyers and tax advisory specialists. This included events where TJN was *not present* but discussed by others, including meetings with activists in Washington and New York.

### 2.4 The Reform Club event

In addition, we coordinated—separately from our funded research projects—an event with the International Tax and Investment Center at the Reform Club in London in June 2019. At the event, there were fifteen attendees, most of them from household-name multinational corporations, who shared their views during a session on the evolution of the international tax policy landscape (for corporate views on taxation, see [Elbra and Mikler, 2017](#)). While we provided those attending no information that was not already on the public record, our participation raised tensions with both first- and second-generation figures in TJN. They were split in their opinions about whether we should talk to corporate managers. Some considered it ‘playing with fire’, while others viewed it as sensible research design and useful in informing TJN of how they are perceived in the corporate domain.

### 2.5 Documents and financial information

We collected annual reports and end-of-year accounts for all years available (2005–2022). These provide statements of purpose and organizational strategy, overviews of yearly activities, changes in team composition, information on network partners and notes on what organizations provided funding, as well as operational costs.

## 3. Case context

In the immediate wake of the Global Financial Crisis, G20 leaders issued a statement ‘to take action against noncooperative jurisdictions, including tax havens’, declaring themselves ‘ready to deploy sanctions to protect our public finances and financial systems’. These leaders went so far as to argue that ‘the era of banking secrecy is over’ ([G20, 2009](#), p. 4). Tax evasion and avoidance hit the top of the international policy agenda and new initiatives emerged, with the USA, the EU and the OECD launching new proposals for regulatory reform. The US unilaterally attempted to eliminate tax evasion within its own borders with the Foreign Account Tax Compliance Act ([Hakelberg, 2020](#)). The OECD reinvigorated earlier initiatives to tackle ‘tax havens’ with improved compliance processes and tools ([Sharman, 2006](#)). The EU launched a series of initiatives aimed at generating both a new political consensus on tax evasion and avoidance and a regulatory architecture to pursue it ([Christensen and Hearson, 2019](#)).

Even countries that have been traditionally associated with a benign attitude toward tax havens seem to have changed tack. In 2013, UK leadership of the G8 put tax compliance at

the heart of the meeting, alongside trade and transparency issues. At the same time, the G20 commissioned a report from the OECD on ‘Base Erosion and Profit Shifting’ to articulate the challenge of taming corporate tax avoidance. The importance of new accounting methods to assess fiscal leaks, such as Country-by-Country Reporting (CbCR), was noted by these powers. The UN also pushed forward with policy solutions to address fiscal base erosion from transfer pricing, and the International Monetary Fund made significant noises about the need for global tax policy reform (Christensen and Hearson, 2019). At the forefront of campaigns to implement new policies were civil society actors and NGOs pushing international tax justice as an issue through TANs.

A host of NGOs with a focus on development issues have launched campaigns on global tax justice, including Oxfam, Action Aid and Christian Aid (Elbra, 2018b). Among these, TJN was widely recognized as knowing best on tax issues. As stated in an interview with an activist from a US-based NGO, ‘pull any thread on where ideas come from on tax justice issues and it will lead you back to TJN’ (Interview, New York, November 2013). TJN had shifted the terms of debate, transforming a discussion about ‘tax havens’ to ‘secrecy jurisdictions’, targeting advanced economies for facilitating tax avoidance rather than far-off lands used by villains and kleptocrats. Richard Murphy defined the new language:

secrecy jurisdictions create regulation that they know is primarily of benefit and use to those not resident in their geographical domain ... [they] create a deliberate, and legally backed, veil of secrecy that ensures that those from outside that jurisdiction making use of its regulation cannot be identified to be doing so. (Murphy, 2009, p. 5)

This placed all economies on a spectrum of financial secrecy rather than on an OECD-generated blacklist of noncompliant ‘tax havens’ (Sharman, 2006), pointing out hypocritical behavior from core-OECD members and generating public debate (Hakelberg, 2020).

TJN is also widely credited with writing the CbCR standard (Murphy, 2003; Wójcik, 2015, p. 1174; Brown *et al.*, 2019, p. 108), which the G20 would later task the OECD with implementing (with much controversy, discussed below). TJN’s influence on CbCR was widely acknowledged, including a feature in *The Economist* (Economist, 2013) and reports from global professional service firms on TJN as a key source of regulatory changes (PricewaterhouseCoopers, 2013).

#### 4. The emergence of TJN

While cross-border taxation had been the subject of intergovernmental discussions as early as the 1920s (Picciotto, 1992), it was not until the rise in international capital mobility in the 1970s that the problem became acute with tax havens active in most regions of the world (Palan *et al.*, 2010; Genschel and Rixen, 2015). Notably, a working group established by Oxfam and London’s School of African and Oriental Studies—which included one of TJN’s founders, John Christensen—met between 1978 and 1979 but made little headway. Oxfam considered the tax haven issue too technical to campaign on (Interview with activist, London, December 2012), in line with the conventional logic on NGO issue selection (Carpenter, 2007). Christensen took up a career in financial services and then worked, for 11 years, as Economic Adviser to the States of Jersey, mustering a great deal of



professional credibility for his technical and policy knowledge. He left Jersey for England in 1998.

It was in this same year that the OECD released a report 'Harmful Tax Competition: An Emerging Global Issue', which signaled the beginning of a new period of multilateral efforts to combat tax avoidance and evasion through the promotion of a 'blacklist' of harmful jurisdictions (Sharman, 2006). With this spur, in 1999, Oxfam engaged some of the professionals who would later form TJN to consult on a report titled 'Tax Havens: Releasing the Hidden Billions for Poverty Eradication' (Oxfam, 2000). This was the first time a major NGO focused on the issue of tax havens. Following a 2002 meeting in Italy, TJN was launched at the British Houses of Parliament in March 2003. TJN was formed as a single-issue organization merging the interests of the Association for Accountancy and Business Affairs, and the German arm of the Association for the Taxation of Financial Transactions and for Citizens' Action, led by Sven Giegold. Crucially, TJN occupied a void in the policy space. For example, at a December 2003 UN Ad Hoc Expert Meeting in Geneva, the only civil society attendees were two members of TJN and the International Chamber of Commerce represented by the tax director of Swiss banking giant UBS.

In 2005, TJN secured core funding of £33 345 from an undisclosed private donor, as well as £10 000 from the NGO Christian Aid for its first substantive research output, 'Tax Us If You Can' (Tax Justice Network International Secretariat Limited, 2005, pp. 8, 12). A controversial 'The Price of Offshore' report was released in the same year, specifying that High Net Worth Individuals held \$11.5 trillion of assets offshore, representing \$255 billion in lost fiscal revenues (Tax Research Limited, 2005). In line with the long-term goal of expanding high-level advocacy work, TJN provided briefings for developing country diplomatic teams attending the 2006 session of the UN Tax Committee in Geneva. Core members attended conferences organized by the UN Finance for Development office and the UN Tax Committee, and also engaged with the OECD, International Monetary Fund, World Bank and European Commission. A longer-term research-based relationship with the Norwegian government was also developed. In 2008, the Ford Foundation provided £38 842 for a 'Mapping the Faultlines' project with an expected 2 years of funding, generating the new 'secrecy jurisdiction' language (Murphy, 2009).<sup>2</sup> TJN's board announced that the organization was now 'mature' (Tax Justice Network International Secretariat Limited, 2008, p. 2).

In these early years, TJN's work focused on promoting unitary taxation (to trace corporate tax avoidance), automatic exchange of information (to facilitate government detection of tax avoidance and evasion) and CbCR (to roll out a European and international standard). It also supported the development of TJN networks in Africa, Latin America, Australia, Canada and India. A significant innovation was the development of the Financial Secrecy Index (FSI), first released in 2009, to explicitly rank tax havens as 'secrecy jurisdictions' and shine a light on EU and OECD countries that are centers of tax avoidance, like the USA, Switzerland, Luxembourg and others (Seabrooke and Wigan, 2015). Around this time, TJN also developed a media strategy including the internet, film, radio, television and popular books (notably Shaxson, 2011). By 2015, the TJN budget had expanded to £740 583 (Tax Justice Network Limited, 2015, p. 11).

Figure 1 provides a photograph of TJN's formal headquarters during this period of activity. The image begs the question: how can transnational advocacy on global economic justice be conducted from a glorified garden shed?



**Figure 1** Tax Justice Network Headquarters, 2003–2015.

*Source:* John Christensen, used with permission, under Creative Commons license.

The answer is that TJN used identity switching as a key tactic to support its organizational strategy. TJN's first generation traversed the fields of law, accountancy, economics, business and tax. As stated, the founding Director of TJN, John Christensen, was in finance and an Economic Adviser to Jersey. Richard Murphy is a chartered accountant and political economist, with an extensive commercial career. Another important first-generation member was Prem Sikka, a chartered accountant and Professor of Accounting. Before embarking on an academic career, he worked in corporate accounting. He is now also, with a life peerage in the House of Lords, Baron Sikka, of Kingswood in Basildon in the County of Essex. A key intellectual influence has been Sol Picciotto, a Professor of Law. In the USA, Jim Henry was a Managing Director of a private equity venture, and previously a Chief Economist at McKinsey & Co. and General Electric.

The skills of these core members encompass the competencies necessary to analyze, and provide means of redress for, problems within the international tax environment. Notably, such disciplinary and career-based expertise has traditionally been a scarce resource in the broader NGO community (Eagleton-Pierce, 2018; Breen and Eilstrup-Sangiovanni, 2023).

While TJN's technical and advocacy work was being developed, including the fostering of the Global Alliance for Tax Justice in 2013 (Vaughan, 2022), numerous whistleblowers leaked tax avoidance and evasion data. The International Consortium of Investigative Journalists released data from LuxLeaks in 2014, followed by Swiss Leaks and the Panama Papers; the latter becoming a 'focusing event' for the public and policymakers (Vaughan, 2019, p. 738; Christensen and Seabrooke, 2022). In 2016, the EC relaunched an attempt from 2011 to create a Common Consolidated Corporate Tax Base. It followed up by launching a proposal for public CbCR as a means to achieve greater corporate tax

transparency in 2016. From 2017, more than 100 countries had signed onto automatic information exchange.

TJN's technical campaigning was effective on these issues, especially CbCR. Commentators in trade journals stated that 'as the TJN's influence has grown with every new tax avoidance scandal, the OECD has had to pay increasingly close attention to the NGO's campaigning to have it introduced' (Shaheen, 2014). With this successful policy impact underway, in 2014 TJN announced the broadening of its strategy:

Having led the way since 2003 in highlighting the rising culture of corporate tax avoidance and the uses and abuses of tax havens, in 2014 TJN widened the discussion to include human rights and tax justice, and started the process of opening up a wider public discourse about who benefits from nation states competing against one another (Tax Justice Network Limited, 2014, p. 1)

Alex Cobham—an economist who worked as a researcher at Oxford University, as well as in posts with Christian Aid, Save the Children and the Center for Global Development—became responsible for research direction. He then went on to become Chief Executive in 2016. This marked the beginning of the second generation of TJN. By 2022, TJN's annual income rose to £2 445 137 (Tax Justice Network, 2022a, p. 15), reflecting changes in the organization's strategy. While TJN's first generation used 'identity switching', the second generation turned to 'identity fixing' to professionalize its ranks and relationships to key funders. We discuss the transition from identity switching to identity fixing below, but first detail the first generation's tactics.

## 5. Identity switching tactics on tax justice

The success of TJN's first generation came 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. This capacity emerged from four key tactics: *bezerking*, *narrating*, *cornering* and *templating*, which rely on identity switching between the activist, scientific, policy and corporate network domains. An important aspect of identity switching is the tactical use of 'access' and 'activation' points, the former being the entry point enabled by recognized expertise and the latter being the directed action for a particular audience.

Table 2 outlines how these tactics are deployed according to access and activation points, as conveyed to us during our para-ethnographic research. The star within the circle symbol represents the access points, where TJN members gained access to a forum based on recognition of their expertise within that particular domain. The target symbol is the activation point, where TJN members, once in the forum or setting, were able to execute a tactic to further activism and policy treatments for global tax justice.

To walk through the examples in Table 2, in the Berserking line, past experience and professional networks in the policy and corporate network domains permitted access to events and fora where TJN members can loudly complain about the lack of attention given to tax justice issues. The Narrating line shows an access point in the scientific and corporate networks, where key members of TJN received esteem for their knowledge of not only professional practice but also of accounting, law and economics, permitting them to articulate a clear narrative on how reforms on tax justice should proceed to the activist and policy domains.

**Table 2** Access and activation points

Tactic	Activist	Scientific	Policy	Corporate
Berserking	⊕		⊗	⊗
Narrating	⊕	⊗	⊕	⊗
Cornering	⊗	⊗	⊕	⊗
Templating	⊕	⊗	⊕	⊗

Access point = ⊗ Activation point = ⊕.

In the Cornering line in Table 2, we can see three access points in the activist, scientific and corporate domains and an activation point in the policy domain. Here TJN members represented themselves as professionals from different backgrounds to corner an issue in the media and provide a coherent policy position. Or, in contrast, Templating, where the access point is from the scientific and corporate network domains where particular expertise and credibility led to the creation of policy templates to disseminate to the activist and policy network domains. It is necessary to provide specific examples of these access and activation point tactics, to which we now turn.

5.1 Berserking

The term ‘berserk’, derived from Old Norse, denotes members of warrior gangs who served as bodyguards in the courts and were deployed as shock troops in battle. To quote Max Weber, the berserker ‘bit into his shield and all about himself, like a mad dog, before rushing off in bloodthirsty frenzy’ (Weber, 1978, p. 1112). In this context, it describes accessing a corporate or policy domain on the basis of professional identity and expertise and then switching identities to the impassioned activist. The Director of TJN told us that he deployed this tactic in 2004 at Chatham House during a forum on Corporate Social Responsibility. Invited to the forum because of his professional history, at the end of the meeting he loudly demanded that addressing tax avoidance should be included as a core principle for Corporate Social Responsibility. His intention was to redirect the debate, transforming—as occurred at other events—a ‘love-in to a hate-in’ (Interview with non-TJN tax activist, London, December 2012). Another key member of TJN deployed this tactic at the UK’s 2013 Public Accounts Committee hearing which investigated the tax avoidance strategies of Google, Starbucks and Amazon. Here he gained access to the hearing on the basis of links to the policy domain. He then fed the Committee Chair, via text message, questions to pose to the firms’ representatives as the hearing proceeded. In the 2019 ‘Reform Club’ meeting noted above, corporate representatives expressed exasperation with this tactic, especially because it makes it difficult to identify when interventions will occur (Reform Club event, June 2019).

5.2 Narrating

Persuasive and durable narratives rest on strong scientific and corporate professional credibility. A key tactic for TJN’s first generation was to target journalists at *The Financial Times*, *Handelsblatt*, *Times of India*, *New York Times* and many others. The aim here was to provide a hotline for informed journalists and—to quote John Christensen—‘displace the

Big 4 accounting firms as the default tax policy commentators', using their corporate and scientific expertise to explain technical details and provide backstories for newspaper articles. TJNs' first generation did not hire a public relations officer but preferred to build personal relationships with journalists that would build credibility.

Another example here is the FSI. This places 'secrecy jurisdictions' on a spectrum according to how far they transgress fifteen Key Financial Secrecy Indicators. The FSI has been promoted as an alternative and competitor to OECD benchmarks, which are considered inadequate for the purposes of enhancing global tax justice. For instance, in 2013, Jersey was seventh on the 2013 ranking but one of the first jurisdictions to be placed on the OECD's 'whitelist' due to its fostering of tax information exchange agreements. The ranking is adjusted by a weighting based on a jurisdiction's share in the global market for financial services provided to nonresidents. Since its inception in 2009, the FSI has consistently ranked the USA, Japan and Germany as top secrecy jurisdictions.<sup>3</sup> This methodology enables a narrative about how 'offshore' is not 'tax havens' in the Caribbean but really within the core of the OECD. The FSI has been picked up actively by a number of IOs, including the United Nations Conference on Trade and Development, which heralded the FSI as a challenge to OECD benchmarking (UNCTAD, 2014, p. 172).

Promoting quantitative estimates of the impact of tax abuse has been crucial to TJN's strategy, with key members calling on their scientific expertise to activate position-taking in the activist and policy domains. For example, Algirdas Šemeta, the European Commissioner for Taxation and Customs between 2009 and 2014, consistently referred to TJN's estimate, arguing that 'Around one trillion euros is lost to tax evasion and avoidance every year in the EU. Not only is this a scandalous loss of much-needed revenue, it is also a threat to fair taxation' (European Commission, 2012). The same €1 trillion figure was used by then Commission President José-Manuel Barroso. Originally produced by Richard Murphy (Murphy, 2012), it became the referent in the European debate on tax abuse. Jim Henry provided a similar narrative through reports on 'The Price of Offshore Revisited', which estimated between \$21 and 32 trillion is kept in secrecy jurisdictions (Henry, 2012). It was *The Guardian's* second highest business story in 2012 and provided an estimate much higher than alternatives, such as the Boston Consulting Group's estimate of \$8.5 trillion (Boston Consulting Group, 2013, p. 11).

Certainly, such estimates rankled corporate executives. In the Reform Club meeting, 5 years after the publication of these estimates, corporate representatives explicitly named them and complained about TJN's 'guerilla-style tactics' that large NGOs avoided. While corporate executives considered TJN's activism to be a threat to the 'pro-growth agenda', they felt that despite their financial 'hard power' they had lost the 'soft power' game of narrative formation (Reform Club event, June 2019).

### 5.3 Cornering

While a collective with a shared organizational strategy, TJN's first generation maintained other organizational affiliations and professional identities that permitted them to appear as independent experts in public discourse. The maintenance of these independent identities facilitates the *cornering* of specific debates. For instance, during the UK Public Accounts Committee hearings noted above, BBC Radio 4 news ran a 5-min slot covering the proceedings. Three experts were invited to contribute to the debate. The Director of TJN was invited (Christensen), as was another member who appeared as a chartered accountant and

director of an independent tax research company (Murphy). Yet, another TJN member of the group was interviewed as a Professor of Accounting (Sikka). The three coordinated their responses prior to the interviews, choosing particular storylines, and the intensity of the pitch, to contrast *against* public assumptions of their professional identities. The chartered accountant was the most vehement and aggressive on the need for comprehensive reforms, while the Director of TJN articulated a more moderate opinion. The Professor of Accounting affirmed the scientific viability of reform. As such, while TJN's core members acted in concert, the coverage could be considered balanced in terms of canvassing views from different expert stakeholders.

This tactic has been deployed consistently across various platforms. The series of films and documentaries that have emerged from the global financial crisis—*The Tax Free Tour*, *We're Not Broke*, *Tax Me If You Can* and *The UK Gold*—all featured first-generation TJN members using cornering, promoting a coherent storyline on global tax justice.

#### 5.4 Templating

While 'scriptwriting' is well documented among IOs (Halliday *et al.*, 2010; Kentikelenis and Seabrooke, 2017), identity switching to produce a template is less understood in activist mobilization (Snow *et al.*, 1986). This tactic relies on access points in the scientific and corporate domains, especially experience in understanding technical complexities. Activation points then follow in the policy and activist network domains where templates are released to guide policy thinking, design and implementation.

A prominent example here is the development of CbCR, which is commonly attributed to Richard Murphy (Murphy, 2003; Wójcik, 2015, p. 1174; Brown *et al.*, 2019, p. 108), and now, in amended form, is an active policy for the EU and OECD (Roland and Römgens, 2022). The template here is that while multinational firms produce accounts on a worldwide basis, they are generally not obliged to provide separate accounts for each jurisdiction where they have a presence. This means profits, losses, costs, liabilities and assets can be distributed to minimize tax exposure. CbCR requires financial reports for each jurisdiction where firms of sufficient size have economic activity.<sup>4</sup>

The first governance initiative to introduce a reporting framework mandating country-level disclosures by multinational firms was the Extractive Industries Transparency Initiative. This was launched in 2002 by Tony Blair after intensive campaigning by Publish What You Pay (PWYP), a transnational advocacy group of 650 members, including large NGOs such as Oxfam America, Human Rights Watch, Global Witness, and Revenue Watch. The network initially understood its mandate as identifying the underlying sources of corruption in developing countries. Following TJN's promotion of CbCR, Global Witness and PWYP picked up the concept in 2005 (Global Witness, 2005), with PWYP campaigning for CbCR to be introduced in International Financial Reporting Standard 6 for the extractive sectors, and pushing for its inclusion in International Financial Reporting Standard 8.

While setting up a sub-group on the topic, the private standard-setting body the International Accounting Standards Board took a largely obstructive stance with regard to the demands of PWYP (Interview with non-TJN tax activist, London, 2013), viewing CbCR as not in its interest (IASB, 2013, p. 22). However, by providing a template, TJN was able to ally itself with PWYP and make the argument that CbCR could provide important contextual data. The CbCR template then sparked interest from the EC and, in 2010, a proposed Directive invited input on a standard applying to companies across all sectors



versus one targeting extractives. TJN played a critical consulting role in providing the template for applying CBCR to the extractives industry, with a key member of TJN noting that ‘NGOs just don’t get accounting’.

Once the CbCR template was active in European policy, it was noted by the Big Four global accountancy firms as a potential threat, with PricewaterhouseCoopers explicitly acknowledging TJN as the source (PricewaterhouseCoopers, 2013). In the Reform Club meeting with corporate representatives, the effect of templating was clear. They felt ‘we are always on the backfoot’ because NGOs like TJN are too close to the OECD, EU and IMF, shutting corporate viewpoints out of public debate (Reform Club event, June 2019).

## 6. From identity switching to identity fixing

Identity switching permits tactics for mobilization on technically complex transnational issues, as seen from TJN’s first generation. In the 2003–2014 period, it provided TJN’s core members with unique access and activation points; moments where they were able to access certain domains based on associations with particular identities (such as corporate and scientific), to then activate a tactic in a different domain (such as activism and policy). We have detailed how these tactics—such as bezerking, cornering, narrating and templating—draw on identity switching across domains. These tactics make it possible to ‘get action’ on international policy change even when the odds are seemingly stacked against smaller players.

TJN’s first generation used identity switching to make inroads on CbCR, introduce new metrics based on ‘secrecy jurisdictions’ language that pointed out hypocrisies, and place unitary taxation on the global policy agenda. Importantly, while TJN’s first generation used identity switching for a decade, such tactics are difficult to sustain over time when the social capital required for access is being depleted. The bezerking tactic here is the most obvious example; it can only be executed so many times before one is simply disinvited.

In the transition from first to second generation—the change from Director John Christensen to Chief Executive Alex Cobham in 2016—identity switching changed to what we call identity fixing. A shift in organizational strategy meant that the micro-foundational tactics would also have to be replaced, with an emphasis on more conventional tactics. Snow and colleagues’ study of micro-mobilization specifies how activists typically build momentum through ‘bridging’ (targeting new members), ‘amplification’ (repeating cues), ‘extension’ (reframing to new audiences) and ‘transformation’ (recasting events for a new purpose) as general processes (Snow *et al.*, 1986). TJN’s second generation has worked along these lines, focusing more on scientific production and targeted advocacy to bring in new members, stressing global tax abuses in reports, re-engaging ‘tax haven’ language and building an agenda on gender and human rights mixed with an explicit concern for Global South issues. These changes fixed their identities to the advocacy and science domains, restricting connections within the policy domain to those with shared agendas, and, in large part, ignoring the corporate domain. This change in tactics, using identity fixing to heighten salience in an environment with a number of NGOs campaigning on global tax issues (Elbra, 2018b), matched an organizational strategy to scale-up the network and stabilize funding.

To provide more detail, in 2017, TJN received multi-year funding from the Ford Foundation, with which it sought to look ‘beyond our networks to seemingly disparate

organisations to develop an agenda where tax justice issues positively impact human rights' (Tax Justice Network, 2017, p. 12). This is a classic NGO 'scale-free network' strategy to create 'low barriers to entry, expansive membership at the periphery, which is all linked back to central actor(s)' (Wong, 2012, p. 75). TJN was involved with the Ford Foundation's 'Building Institutions and Networks program', which provides assessment tools to locate organizational strengths and weaknesses, expand communicative capacity and develop new issues, engage in peer learning with other organizations and receive the Ford Foundation's own 'rigorous evaluation'.<sup>5</sup>

For TJN, professionalization and regularization developed at a quick pace after 2016. By 2019, TJN had ten directors, expanding remuneration costs to directors more than three-fold from the peak of the previous regime (Tax Justice Network, 2019, p. 40). TJN also attracted new large funders, with funds not only from Ford but also from the Wellspring Philanthropic Fund (primarily to work on gender and human rights), the EC and the German Corporation for International Cooperation (on tracing illicit capital flows) and from the Open Society Foundation.

This funding has supported a number of initiatives in the Corporate Tax Haven Index (CTHI), the Roadmap to Effective Beneficial Ownership Transparency (REBOT) and an Illicit Financial Flows Vulnerability Tracker. Notably, the CTHI re-engages the mainstream use of 'tax havens', providing a 'Haven Score' in addition to the 'Global Scale Weight' previously developed in the FSI.<sup>6</sup> This marks a departure from the 'secrecy jurisdictions' language promoted by the first generation. REBOT provides a template, with explicit steps, for governments to develop beneficial ownership reporting, with 'minimum', 'benchmark' and 'effective' categories of transparency (in accordance with global norms, see Kim and Sharman, 2014).<sup>7</sup> The Illicit Financial Flows Vulnerability Tracker provides an interactive user-friendly map on the volume of illicit financial flows and likely country interdependencies.<sup>8</sup> These initiatives are published with explicit methodological appendices, providing a contrast to controversies around methodologies in some of the first generation's headline figures on missing tax monies. As such, TJN's second generation has concentrated on the scientific and advocacy domains, providing a more academic—even econometric—profile than their predecessors. As such, arbitraging between access and activation points has been replaced by predictability on how TJN will advocate, and what they will advocate on: science informs advocacy, and engagement is more with receptive rather than combative policy counterparts.

This latter point on policy partners can be seen in TJN's distancing from the OECD and embrace of the UN. In 2022, TJN explicitly blamed the OECD for undermining CbCR, stating that the 'OECD is marking its own homework, and hiding its working' and that the G20 should move the mandate for CbCR 'into the daylight of democracy at the UN' (Tax Justice Network, 2022b, p. 2). This has led TJN to ally with other NGOs to promote the idea of a UN Tax Convention, gaining support from the G77 and eventually a 2022 UN General Assembly resolution to explore 'inclusive and effective international tax cooperation' through the UN. A July 2023 report from the UN Secretary-General, outlines this agenda, noting that the OECD is an exclusive organization with a strong American and European bias, which is 'inconsistent with the procedural criteria that all countries should be involved in agenda-setting' (United Nations General Assembly, 2023, pp. 8, 11). Following this, TJN has called, in a joint letter with ActionAid International, the Financial Transparency Coalition, Oxfam and Patriotic Millionaires, for a global asset registry.<sup>9</sup>



TJN has also made a broader link to fiscal needs to address the Sustainable Development Goals (SDGs) and climate breakdown. A recent consultancy report on TJN strategy, notes that aligning with SDGs would provide TJN with ‘validation of its status as a strong stakeholder within UN processes’ (Gomez *et al.*, 2023, pp. 44–45). Identity fixing is needed to hold this line and secure TJN’s ‘advocacy niche’ in a population of NGOs on global tax justice (Elbra, 2018b; Eilstrup-Sangiovanni, 2023).

## 7. Conclusion

Identity switching and fixing should become part of the analytical toolkit for political economists and economic sociologists studying transnational activism. Drawing on 20 years of para-ethnography, we have traced how two generations of TJN linked micro-level tactics to organizational strategy. We point to a change between generations, from identity switching to identity fixing.

For TJN’s first-generation, identity switching was an important form of ‘getting action’ on complex and technical issues but relies on individuals that can project multiple professional identities. This scarce resource is directly linked to the privileges that permitted them to have careers that allow credible claims across corporate, scientific, policy and activist domains. We have suggested that identity switching was important for the first generation of TJN to mobilize on taxation which, certainly in the beginning, was an issue that NGOs considered too technical and boring to campaign on. TJN’s first generation used tactics like bezerking, cornering, narrating and templating that supported its emergent organizational strategy to challenge the structural power of the Big Four global accounting firms on tax issues (Christensen and Seabrooke, 2022; Elbra *et al.*, 2023), and to gain entry to policy-makers, especially in the EU, OECD and UN.

TJN’s second generation changed to identity fixing to project a more professionalized and regular profile to external audiences. This enabled the growth of the NGO, attracted large funders and led to alliances with other NGOs in the policy space on global tax justice. Identity fixing led to a clear emphasis on scientific production to support advocacy and a rejection of the OECD as the main global policy arena. It also includes linking to well-established general NGO issues, such as human rights and the SDGs.

Do our findings apply to other issue areas or are they isolated to taxation? Founders of NGOs have often complained that professionalization and regularization displace the first generation. Examples can be seen in human rights with the transformation of Amnesty International (Hopgood, 2006), as well as with environmental NGOs like the Sea Shepherd Conservation Society. In the former case, the evolution from bearing witness letter-writing as a form of moral action into a professionalized body with corporate branding was a jarring intergenerational shift in which the ‘commodification of its hard-won status, seems an almost sacrilegious association of something so pure with the ultimate profanity—money’ (Hopgood, 2006, p. 10; more generally, see Dauvergne and LeBaron, 2014). In the latter case, its founder was ousted for his ‘pirate’-style tactics in favor of collaborating with governments on research and monitoring overfishing (Eilstrup-Sangiovanni, 2023, pp. 153–154). In addition, one interviewee from the board of a prominent transnational NGO noted to us that the professionalization of activism had not only increased NGOs’ use of law for their causes (Eilstrup-Sangiovanni and Sharman, 2022) but also their sensitivity to legal claims against their organization (Interview with environmental activist, online, November

2023). Organizationally, getting big means having to manage human capital, assets and legal liabilities; all of which require bureaucratic and financial protections. In short, we can see intergenerational tensions in transnational activist organizations across a range of issue areas, with professionalization often upsetting founders.

To get action on transnational issues, tactics like identity switching are vital but difficult to replicate over time. Our task here has been to inductively trace this process and theorize how micro-level tactics are linked to organizational strategy. To be effective in transnational activism, organizations need to consider both identity switching and fixing. Both tactics are needed to support activism for global economic justice in a time of rising income and wealth inequality.

## Notes

1. John Christensen provided this consent and informed TJN's core members of the study, including Alex Cobham, who became Director in 2016 and blogged about our identity switching study (Cobham, 2016).
2. This project did not receive the second year of funding (Tax Justice Network International Secretariat Limited, 2009, p. 5).
3. Tax Justice Network, 'Financial Secrecy Index 2022', <https://fsi.taxjustice.net/>. Accessed: 12 July 2023.
4. For European public CbCR, it is corporate groups with above €750 million per annum and with a subsidiary/branch in the EU. On the EU in international tax policy, see Christensen, 2021.
5. Ford Foundation, 'Building Institutions and Networks', <https://www.fordfoundation.org/work/our-grants/building-institutions-and-networks/>. Accessed July 7 2023. Research on the Ford Foundation has traced how their funding tracks with US foreign policy aims, noting in the case of Human Rights Watch that it received "funding and support precisely because of its 'fit' with Ford's geographic and institutional priorities, including in its growing attention to a legalization of the field" (Wong *et al.*, 2017, p. 100).
6. Tax Justice Network, 'Corporate Tax Haven Index', <https://cthi.taxjustice.net/en/>. Accessed 1 July 2023.
7. Tax Justice Network, 'Roadmap to Effective Beneficial Ownership Transparency', <https://taxjustice.net/2023/02/07/roadmap-to-effective-beneficial-ownership-transparency-rebot/>. Accessed 2 November 2023.
8. <https://iff.taxjustice.net/#/>. Accessed 1 November 2023.
9. 'Model Wealth Tax—A joint statement', <https://taxjustice.net/wp-content/uploads/2023/10/Wealth-Tax-joint-statement-17-October-2023.pdf>. Accessed 2 November 2023.

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