



Strategy, 2025-2027

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Tax Justice UK (TJ-UK) is a campaigning organisation. Our vision is that everyone in the UK should benefit from a fairer and more effective tax system, supporting a wider transformation of our economy and society. This strategy sets out our plans for what we will do between 2025 and 2027 to help achieve this.

TJ-UK was incubated by the global [Tax Justice Network](#) and since May 2017 we have been an independent organisation. We lead a UK tax justice movement made up of 60,000 members of the public, campaign groups, tax experts, academics, unions, politicians, funders and think tanks. To ensure that our campaigns are rooted in rigorous analysis we call upon a panel of technical advisors with expertise across government, tax, law and communications.

Thanks to the strategy consultant [Charlotte Millar](#) for her support in developing this strategy.

1. The political context

The Labour government, elected in July 2024, has opened up significant opportunities for achieving a fairer tax system. Labour is committed to a more progressive approach to tax by increasing taxes on the rich and wealthy companies, while keeping taxes on “working people” as low as possible including by ruling out increases to the three main taxes - income tax, VAT and National Insurance. At the same time, the government faces significant difficulties in

achieving its agenda and there are some key challenges to our work. It will be crucial to shape the political debate on tax in the run up to the next general election - expected in 2029 - as well as build power for a longer term transformation of the way tax is approached in the UK. This strategy sets out how we intend to do this.

2. The impact we are building on

“[TJ-UK] is the go-to organisation for wealth tax commentary and has shifted the dial on wealth tax in the UK media and on the political agenda.”¹

Drawing on a recent independent evaluation of our [last organisational strategy](#) (2022-2024), our key stakeholders (internal and external) noted that, despite the hostile political landscape, TJ-UK managed to make a significant impact in shifting the dial on tax reform. The following section sets out the impact that we’ve had during our 2022-2024 strategy, with accompanying quotes from key stakeholders.

TJ-UK has:

Built a strong movement of organisations campaigning for change, including trade unions, anti-poverty charities, climate organisations, think tanks and millionaires, as well as mobilising new funders to support this work.

- *“Successfully convening a wide spectrum of organisations to build a stronger movement for wealth tax has been key to building the movement and shaping the public narrative”*
- *“Providing detailed options to help campaigners be able to show how proposals for social justice could be funded”*

Put wealth taxation on the political and media agenda, with the issue becoming a key debate during the 2024 election and afterwards.

- *“Hugely increasing the salience of wealth taxes in the UK public debate”*

Mobilised tens of thousands of our supporters to sign petitions, write to their MPs and take other campaign actions.

- *“Putting tax firmly in the public mind and agendas of other campaigning organisations which in turn has helped to make it an unavoidable subject for politicians”*

Persuaded a number of political parties to adopt our policy proposals in their election manifestos, for example, Labour promised to abolish the non-dom status, the Greens are committed to an annual wealth tax, and the Lib Dems would increase taxes on income from work.

- *“TJ-UK has pushed the narrative of progressive taxation into the media and increased the scope of policy possibility”*
- *“TJ-UK's positive suggestions of costed alternative policies have been great”*
- *“Windfall tax etc front page news- massive gap in terms of expertise in movement”*

Created clear links between work on tax justice and other forms of social justice.

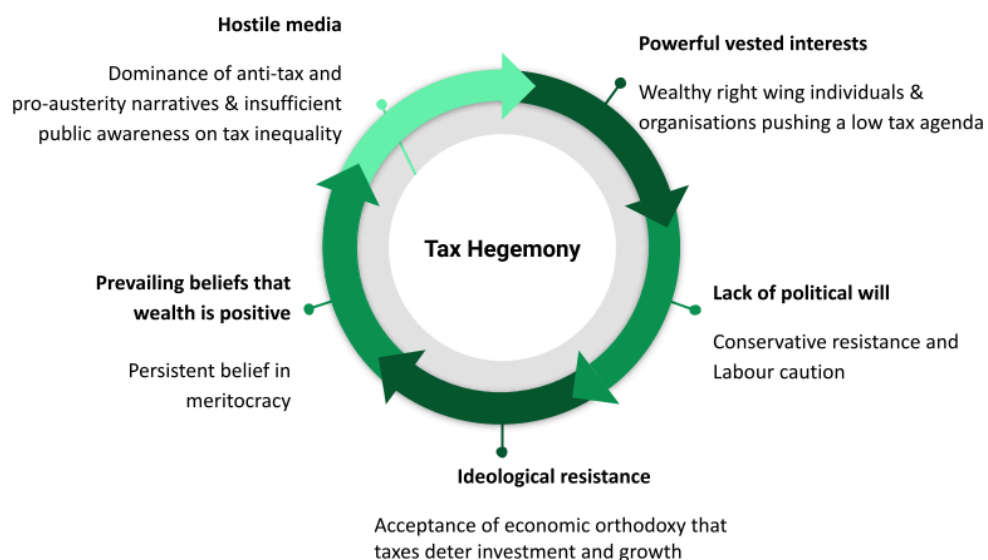
- *“Work with the Women's Budget Group to recognise tax as a sex and gender issue”*

¹ 2024 stakeholder evaluation of 2022-2024 TJ-UK organisational strategy

- “Racial justice work was an important contribution”

3. The problem we are dealing with

The problems that TJ-UK is trying to solve aren't simply “technical” issues, where new policy solutions will provide a sufficient solution. Rather the challenges are rooted in a wider ideology that is hostile to progressive tax reform and has powerful interests that benefit from the existing tax regime and use political, economic and cultural levers of power to assert the dominant ideology and associated tax arrangements. There is a widespread cultural and media narrative that tax is bad and that people have the right to pass wealth onto the next generation. The current situation can be summed up as a “**hegemonic lock up**” with the levers of power stacked against policies that challenge the current concentration of economic power.



TJ-UK is [committed](#) to economic justice and a wider move to tackle systemic oppressions. Tax law operates in a context of intersecting structural inequalities, and tax justice cannot exist without justice for all oppressed or marginalised groupings, including (without limitation) women, people of colour, disabled people, people whose gender differs from the one they were assigned at birth, and people who are lesbian, gay or bisexual and/or queer.

As outlined in our research with [Decolonising Economics and Tax Justice Network](#), our current tax system grew out of a global colonial financial system that was built by, and still benefits, former colonial powers, entrenching racial inequality. Similarly, our work with the [Women's Budget Group](#) has highlighted how the tax system entrenches gender inequality. There is a large gap between the wealth owned by men and women, which is made worse by a tax system that gives preferential treatment to wealth. For example, women have 35% less [pension wealth](#) than men at the age they can start to draw down their pension.

Current crises

This system has manifested in a range of crises facing the UK. The current major crises are rampant inequality, poor public services, climate and environmental breakdown and democracy under threat. A transformed tax system should play a central role in tackling these crises. Tax justice isn't an end in itself - it's a way of achieving a fairer and more just society.

Poor public services

Public services are on their knees, with growing waiting lists, inadequate investment in shared infrastructure and a weak social security system. The tax system needs to raise significantly more money, to support public investment in services and infrastructure. Our priority is to increase taxes on the super-rich and wealthy companies. This needs to be part of a broader shift to a more progressive system of tax and social spending.

Inequality

Inequality is rampant, with a small percentage of the population holding outsize wealth. There are intersecting inequalities, including of race, gender, (dis)ability and class. The tax system needs to be rebalanced so that accumulated wealth is taxed significantly more. The revenues from this should be redistributed and used for top-quality public services and infrastructure. This will help to transform the UK's economy to stimulate innovation, as well as a more sustainable economy. In response, we are aiming to ensure that our work contributes to a tax system that helps to dismantle structural oppressions including racism, sexism, classism, ableism and ageism.

Climate and environmental breakdown

Climate and environmental breakdown is rapidly accelerating, creating one of the biggest challenges this country faces and exacerbating current inequalities. The tax system needs to raise significant sums to support a just transition in the UK and globally, for example by taxing the rich and the most profitable companies. The tax system needs to stop subsidising behaviour that damages the climate and the environment.

Trust in democracy is under threat

People's trust in democracy is declining, with power and wealth concentrated in the hands of the rich and the most profitable companies, leading to a system that is stacked in their favour. A range of tax loopholes are available to the wealthiest individuals and companies and powerful lobbying defends the status quo. The tax system needs to be transformed to redistribute wealth and power to everyone in society. The tax privileges given to the rich and wealthy companies - e.g. their ability to avoid and minimise their tax - should be ended, and greater transparency is needed. This would strengthen the social contract - with everyone paying in their fair share.

4. Our vision for change

Over the long term we want to transform the tax system in order to support a wider transformation of our economy and society. This would include:

- **High quality public services** that everyone can access when they need, underpinned by proper public infrastructure and a decent income for all.
- **A more equal distribution of wealth**, where the UK has faced up to its responsibilities as an extractive colonial power.
- **A just and sustainable economy**, with rapid decarbonisation, good jobs for those who need them, restored habitats and an equitable contribution to global action.
- **Shared power and wealth**, with tax recognised as a central component of a healthy relationship between people and the state.

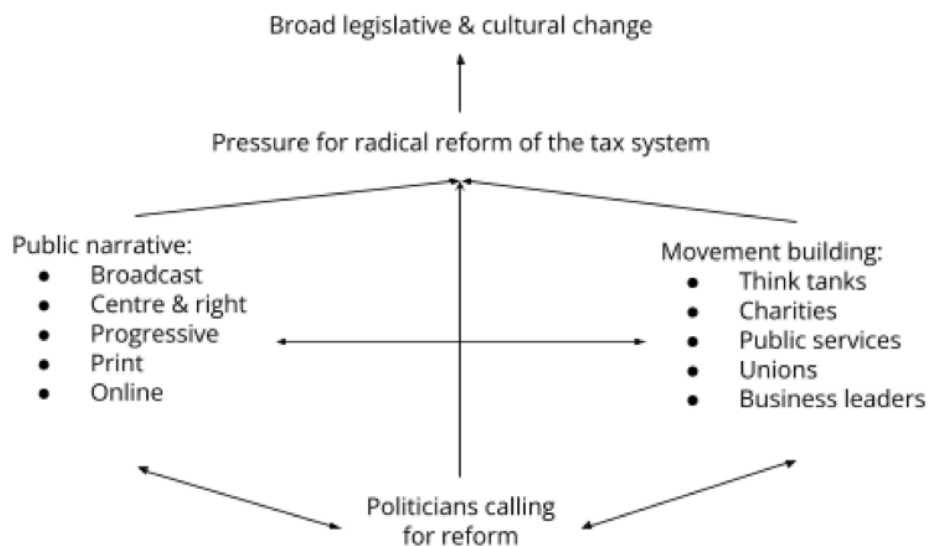
Our tax system needs to be based on the principle that everyone pays their fair share, with those with the broadest shoulders paying the most.

5. Our theory of change

TJ-UK believes that in order to achieve our vision we need to do three things:

1. Build a strong movement of organisations and individuals championing tax reform
2. Shape the public and media narrative to promote tax as a societal good and to support a fairer tax system
3. Win political support for tax reform

This is a high-level theory of change - it does not set out a causal chain of events, rather it shows how different approaches to change correlate with each other and could, over time, catalyse wider systemic change. TJ-UK plays a key role in driving the wider UK tax justice movement, and this theory of change works as a guiding framework for the movement, as well as for us as an organisation.



Key assumptions are that we can continue to:

1. Build a broad movement of groups and credible voices backing reforms to the tax system.
2. Shape a public and media narrative about what a fairer tax system looks like.
3. Work with politicians to build support for short term wins that will help build momentum towards more radical reform in the longer term.

This theory of change is not static, some elements may come to the fore, more than others, depending on what opportunities and threats open up in the political context. We will stay nimble, adapting our programmes of work to have the maximum impact at any given moment.

6. Our purpose: the role we play in making change

TJ-UK's purpose is to strengthen the political space in which progressive tax reform is considered common sense, with politicians feeling under pressure to enact reform and see the political advantage of doing so. TJ-UK drives a wide movement of organisations calling for tax reform, providing strategic direction, cultural cohesion and attracting resources to create more impact. We are a non-partisan bridge builder, working with everyone who shares our vision for a fairer and more effective tax system, and working to convince those who don't.

7. What we'll be doing 2025-2027

Building on the impact achieved in our previous organisational strategy, our work has the same four strands:

1. Leading a movement
2. Shaping the public narrative
3. Persuading decision-makers
4. Building a strong organisation

1. Leading a movement

We have been extraordinarily successful in mobilising many UK organisations from a wide range of sectors to campaign on the intersection of tax justice and their own progressive aims. We have also been instrumental in leveraging funding for a core group of organisations to campaign on wealth taxes. Bolstering this is the power of the 60,000 members of the public who take action in support of our campaigns.

In 2025 to 2027 we need to consolidate this strong UK tax justice movement, ensuring we can sustain the breadth of the many organisations now campaigning on tax justice and remain the lynchpin at the core of the movement in the UK. In addition, we need to continue to grow this diverse and inclusive movement with a particular focus on climate organisations, trade unions, the Stop the Squeeze campaign focused on tackling the cost of living crisis and helping to establish a Tax Justice Scotland campaign. Our movement work will focus on building our collective power and influence, while not watering down our shared goal of ambitious reform.

Long-term impacts:

1. A broad, vibrant and diverse movement is calling for wealth taxation putting pressure on a Labour government to introduce an annual wealth tax and other progressive policies on wealth taxation
2. A collaborative, broad and inclusive approach to campaigning for curbing tax abuse and illicit financial flows helps to secure key reforms on tax in the UK and at the global level as part of wider efforts to tackle the UK's dirty money problem
3. Strong links between climate and tax justice and other organisations with considerations for equality and fairness at their core lead to the implementation of key

tax reforms to help the transition to net zero

Three-year outcomes:

- The Labour government is on course to introduce an annual wealth tax before the next general election or to include an annual wealth tax in its next manifesto
- The group on climate and tax secures key policy wins, which the UK's Labour government adopts based on the joint platform developed in year 1 and the momentum created in year 2
- The UK government steps up as a global leader on progressive taxation, including through support for the UN Tax Convention in year 1 and measures to curb tax abuse and illicit financial flows in the British Overseas Territories in year 1 and 2.
- A strong and vibrant tax justice movement is emerging in Scotland and can secure its first campaign win in Year 2. The Scottish momentum helps to move the dial on progressive tax policies in the rest of the UK.

2. Shaping the public narrative

Tax needs an image makeover. Too often tax is talked about as a “burden” that should be lowered. We aim to help people to think differently about the economy and tax by promoting tax's positive role in helping to build the foundations of a flourishing society. This requires two narrative changes. Firstly, we need a strong message that fixing public services requires higher taxes - especially on the super-rich and wealthy companies - although we all need to pay our fair share as part of our collective contribution. Secondly, it should be clear that wealth is under taxed compared to income, and that this is unfair.

To date, we have built excellent foundations, helping to put wealth taxation on the media agenda, and support a wide range of voices to champion reform, including the Patriotic Millionaires. We have built strong relationships with journalists and secured significant, and diverse, media coverage. We are seen as a trusted and credible voice on tax justice. During this 2025-28, we will continue to grow our influence in the media to support our broader campaign, as well as mobilise our supporters to campaign for progressive tax reforms. All of this will be underpinned by an evidence-based approach to what messages and framing are the strongest for our cause. We have developed [a more detailed document](#) covering our approach to narrative and messaging development.

Long term impacts:

1. Tax is widely understood as societal good and a contribution to fund shared wealth i.e. NHS and other public services, public investment, and that this message is amplified by the media
2. Wealth taxes are a political reality and broadly speaking the ‘two tier tax system’ - that which treats income from work and wealth differently - becomes politically unpopular

Three year outcomes:

- Growing consensus on the need to tax wealth more due to media and public pressure measured by broad positive media coverage of the issue and high-level intention in government messaging
- Discourse surrounding tax shifts away from a ‘race to the bottom’ of cutting taxes first and foremost toward a more positive stance about how the tax system can be fairer and used best - measured by broad positive media coverage of the issue, non-TJ-UK orchestrated comment pieces by prominent public figures speaking out
- Growing sections of the public regularly demonstrate their support for a fairer tax system, measured by growth in TJ-UK supporters, donors and digital channels

3. Persuading decision-makers

We have already built strong political relationships and achieved a number of policy changes. During 2025-28 we will seek to secure further wins in annual government budgets and shape the wider political narrative on tax. We will hope to widen the scope for progressive tax reform in the longer term, including in the run up to the next election (likely 2029). We will target individual politicians to speak out in favour of our agenda. While building support for radical reform, we will look for opportunities along the way for short term wins. Our approach to the government is to be a trusted and engaged partner, willing to criticise and push when necessary.

Long term impacts:

1. Fundamentally shifting the debate on tax policy - overcome economic consensus that tax is bad and that extreme wealth is not a problem
2. More politicians calling for policy reform. Overcome lack of political will for making progressive tax reform
3. Deliver progressive tax policy change

Three year outcomes:

- Progressive tax reforms are implemented that (a) closes the gap between income and wealth taxation (b) introduces or sets up a process to consider a specific wealth tax and (c) increases enforcement and sanctions to cut down significantly on tax abuse.
- Increase the number of influential and committed political allies willing to speak out for progressive tax to twenty cross-party backbench champions

4. Organisational development

TJ-UK is a lean organisation, with a strong focus on being a highly efficient and a great place to work. This strategy period will see a leadership transition as Robert Palmer steps down as Executive Director and a new ED is recruited. The organisation has a plan in place to manage this transition and the board and SLT have been discussing succession planning for a number of years.

We will continue to invest in appropriate structures and policies to maintain a healthy working environment. We are committed to doing our part to tackle structural forms of oppression, both in terms of our outward campaigns and in how we operate as an organisation. During this strategy period we anticipate steady growth, adding 2-3 new roles, while ensuring that the team is consolidated and the organisation is on a sustainable financial footing. The initial priority areas potentially include a Scotland campaign manager, fundraising capacity and research support.

Our funding is increasingly diverse. Currently the majority of our income comes from philanthropic trusts and foundations. However, a significant proportion now comes from our individual supporters. We will continue to diversify our funding base, for example by launching a legacy and mid-range donor programme and refining our fundraising proposition.

Long term impacts:

1. A properly resourced organisation, with a diverse pool of funders and strong reserves
2. A supported, diverse and happy staff team, with a healthy working culture and a strong board to provide appropriate governance

3. Embedding an approach to tackling structural societal and economic oppressions into our strategy

Three year outcomes:

- Diversify our funding, measured by increasing the funding that comes from individual supporters, legacies and major donors.
- A well functioning and skilled board, that provides appropriate support and challenge to the team
- A well functioning, highly skilled and happy team, that has the resources, structures and policies to flourish, measured by a regular survey
- A more diverse team and board, measured by having an organisation that is reflective of wider society
- Implementing a clear plan to ensure that TJ-UK is tackling structural societal and economic oppressions into how we operate as an organisation
- A successful organisational leadership transition

8. Our values and culture

The organisation has three core values: courage, equity and integrity.

Courage:

- We are bold, principled and persistent, whilst holding faith in our values and mission.
- We don't get disheartened for long and step up when it feels difficult.
- We welcome vulnerability, constructive challenge, and new ways of working.
- We are honest with each other and open to learning and reflecting.
- We are generous and honest with the wider tax justice movement.
- We show care for each other and ourselves, respecting our personal integrity and boundaries.

Equity:

- We champion a more equitable and more just world and economy.
- We challenge structural oppressions through our strategy and how we work as an organisation, taking our responsibilities as an employer seriously.
- We welcome, celebrate, respect and defend difference within the team.
- We listen actively, recognise our own privilege, and assume good intentions in the first instance.

Integrity:

- We pursue truth and are rigorous with our standards.
- We are agile and align our campaigns with what will make the most difference over the long term.
- Our interactions with partners, supporters and funders are deeply rooted in respect and our values.
- We aim for clarity in our processes and decision making, and consistency in how people are treated.

9. Testing, evaluation and course correcting

TJ-UK's approach is to try new things, learn and evolve. We have a healthy risk appetite and are unafraid to "fail well" and want to continue to be nimble as an organisation. TJ-UK will

convene regular meetings to review monitoring and evaluation data for each activity area, to present successes and failures, discuss lessons learned, and identify and implement action points. The board will play a key role in assessing the effectiveness of TJ-UK's strategy and will provide on-going support to the team.

The senior leadership team will have regular meetings (4 times a year) to review progress and refine our approach, this will also feed into board-level discussions. We will collect and analyse a wide range of monitoring indicators to help us track our progress against our objectives. TJ-UK will assess progress against these indicators on a quarterly basis. We will also continue to carry out informal reviews after major campaign moments to learn lessons and shift our approach if necessary. Towards the end of this strategy period we will commission an evaluation of our impact to inform the development of our next strategy.

10. Governance

The Board of Directors sets the overall strategic direction for the organisation and is ultimately accountable for key organisational development priorities, as set out in section 7. Day-to-day operations of the organisation are delegated to the Executive Director and the senior leadership team, under an agreed terms of reference. The work of TJ-UK is supported by a group of voluntary technical advisers who provide expert input to the development of our policy platform.