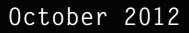
Behind the Mask

The TaxPayers'Alliance & the War on Public Provision





Preface

Dear friend,

Thomas Frank in his recent book "*Pity the Billionaire*" uses the phrase "a mask for privilege" to describe the US Tea Party movement. He highlights how its populism, while appearing to rail against government and vested financial interests, in reality cloaks the real agenda of its wealthy backers - to 'free' business from any kind of regulation and enable the 'free' market to ignore social consequences as it maximises profit for business owners and their shareholders.

We have our own Tea Party equivalents which work assiduously on behalf of big business and the wealthy under the guise of independent think tanks. Such outfits are the first port of call for the mainstream media when comments are sought on matters of public policy, such as taxation, employment legislation, planning and regulation on business.

An organisation with one of the highest public profiles on such matters is the "Taxpayers' Alliance" (TPA). Their name and public relations may wish to conjure up an image of hardworking, conscientious citizens concerned about whether the 'ordinary level' taxes they pay are being effectively used by government but, objectively, the TPA are funded by and represent major interest groups that are far from being 'ordinary level' taxpayers.

This latest NIPSA research publication exposes the reality of what this organisation actually stands for. Behind the mask of their public concern for the "ordinary guy" and their "non-partisan" self-definition, the TPA is an organisation funded by wealthy individuals and private companies, whose real objective is to promote the interests of a business elite who will benefit most from their extreme anti-public sector, right-wing/'libertarian' politics.

This extremism is encapsulated by the joint TPA/Institute of Directors report - "The Single Income Tax: final report of the 2020 Tax Commission" which argues for a single fixed tax rate for everyone in society whether a worker on an average wage or a billionaire.

As Richard Murphy from the Tax Justice Campaign commented on the report: "This is a proposal to radically restructure society in the UK so that wealth is massively redistributed from the poorest to the richest".

Responding to a motion on the TPA passed at our 2012 Conference, NIPSA has published this report to enable both local representatives and members alike to reach a clearer understanding of the real agenda behind the media interventions of the TPA. That they are used by many sections of the mainstream media as a source of regular comment on matters of public interest is indicative of much of the reporting that passes for journalism today. In the interests of 'balance' the media, when introducing the TPA on radio and television, should be contextualising their contributions with an explanation of their politics and questioning them on the lack of transparency about their funding.

The TPA does not serve the interests of the mass of citizens who rely on public services and for whom taxation is a route to a more equal and civilised society. The values of such a society stand in stark contrast to the market 'jungle' and the 'race to the bottom' for which big business and the wealthy campaign, through well-funded fronts such as the TPA. The job of the TPA and similar groups is to undermine and weaken public services, clearing the way for their funders to capture them after privatisation.

I know that members will welcome this publication and hope that it will be widely read, distributed and used to highlight the real agenda behind the TPA's mask of "concern" about public spending.

Yours sincerely,

B. Campfield

Brian Campfield General Secretary NIPSA

Behind the Mask

The Taxpayers' Alliance & the War on Public Provision

"Taxes are the price we pay for a civilised society"

Oliver Wendell Holmes, Jr.¹

Introduction

In May 2011, a small demonstration, with an attendance estimated at less than 400, took place at Westminster. This was billed as the *"Rally against Debt"*, a response to the TUC's mass mobilisation against the Conservative/ Liberal Democrat Coalition's programme of cuts (attendance estimated at over 500,000). This *'rally'* brought together some familiar faces from the far right of the political spectrum, including one of the speakers on the day, Nigel Farage of the UK Independence Party (UKIP). Another speaker was Matthew Elliott, the co-founder and Chief Executive of the TaxPayers' Alliance (TPA), an organisation that has played a very prominent media role over the last few years as a critic of government spending.

The tiny attendance, unsurprisingly, provoked derision – mocked as a *"long queue"*² rather than a rally and satirised with the comment:

Concerned citizens descended on Westminster from all corners of the UK – Kensington, Chelsea, Hampstead Garden Suburb and Westminster – to protest at the immorality of passing onto our children new hospitals and well-equipped schools.

Above all we are indebted to the TaxPayers' Alliance, who threw the weight of their huge email list behind us. Without the support of so many ordinary taxpayers clamouring for cuts this would have been just a poorly-attended gathering in Westminster.³

A wider question begged by such a small event was how it managed to attract such extensive mainstream media coverage. Furthermore, it again raised the issue of who the TaxPayers' Alliance represents, and why its self-definition as *"independent"*⁴ and *"grass roots"*⁵ could be easily undermined both by its comfort in the company of the wilder fringes of the political right and by its inability, even with a supportive media, to attract more than a paltry crowd to its banner.

The following paper examines: the emergence of the TPA; the political climate in which they operate; the purpose of their media message; the organisations/individuals that support them within the UK; those internationally with whom they align themselves; the transparency of their funding and the general contribution they and similar think tanks make in the assault on the public sector.

In terms of the specific politics they bring into the public domain, we explore how, behind the subjective concern about taxpayers, their campaign and that of their affluent funders objectively represents an ideological opposition, on behalf of the privileged, to the concept of a society built on tax justice.

The Origins of the TPA

The TPA describes itself as "Britain's independent grassroots campaign for lower taxes"⁶ and was launched in 2004, again, in its own words, "to speak for ordinary taxpayers".⁷ The political history of its founders, however, offers a more precise picture both of its place on the political spectrum and how this shapes its agenda. Matthew Elliott's 'non-partisan' career history, prior to the foundation of the TPA, for example, included working as a press officer for the Eurosceptic European Foundation and as Political Secretary to Conservative MEP Timothy Kirkhope.⁸ He and other "libertarian" 9 Conservatives including co-founder Andrew Allum (who in 2003 left the Conservative Party he had represented on Westminster City Council as it no longer "represented his brand of free market, individualist and compassionate politics"¹⁰) sought to create a 'free market' right wing campaign group. This would: oppose New Labour's spending plans; challenge what they saw as the then Tory Opposition's heretical (for free market conservatives) failure to promise tax cuts and feed the mainstream media tales of 'wasteful' government 'squandering' money.

The Surface Message

The message the TPA, then and now, delivers surfs a wave of genuine political disillusionment swollen by the global financial crisis. In the context of the UK, it was clear that the general public was angered by the fact that economic turmoil had not brought political reform but had merely seen its long-term, most culpable beneficiaries (the financial elite) bailed out by taxpayers. To this anger was added further fury at the MPs' expenses scandal where, again, the political class showed itself as completely divorced from those it was supposed to represent. The authentic resentments these events triggered provided a favourable climate in which to promote an 'anti-politics' theme, particularly one that focused on a message of "why should we give *them* our money?" in taxes.

Feeding on these sentiments, therefore, an organisation such as the TPA could present itself, as the 'everyman', the 'outsider', opposed to 'elites', in

support of all those who simply want to protect their own money from a faceless bureaucratic enemy. The nature of this official appearance and its political/economic implications we will explore below but, from the outset, the question of the representativeness of this 'taxpayers' alliance' raised its head. As the Economist commented:

The TPA's name is designed to make it sound like some kind of grassroots movement standing up for the ordinary, honest citizen. The TPA says that its aim is not to represent the views of all taxpayers—that would be impossible, of course—but to represent their collective "interests". But again, this is rather disingenuous, since what a rich property magnate with a second home in the Caribbean thinks is in his interests is unlikely to be what an unemployed single mother on a Glasgow estate thinks is in hers. It's like the attempt to call [US] Republican anti-tax activists "taxpayer protectors". A name like "The Alliance for Lower Taxes" would be less jazzy, but more honest.¹¹

Tea Party on the Thames

This reference to the US Republican Party is significant as the TPA language has echoes of that country's Tea Party Movement and its *"little person against the system"* message. Their rhetoric too constantly claims that the forces of the state are limiting our liberty to live better lives. This message is then deliberately taken to its illogical conclusion with all government presented as the interfering, perpetual enemy of the poor and rich alike. In this way, it has been argued that:

The Tea Party movement in America today is driven by a vision of utopian capitalism...a feverish reassertion of faith. The promise that feeds right-wing populism says that the path to success is a fair fight to get your winnings. Everyone wants to play the game, and whatever interferes with the game takes away from the enterprise of the common man. The billionaire is just a common man whose ideas have paid off; and the government that would temper his success undermines the American Dream.

Behind these premises lurks one other. A set of people exist who may be called the unlucky, but there is no need to think about them, and anyone who thinks much about them has a mischievous design on your personal liberty. The American way of life can get on with a great many of the unlucky; there is no upper limit on their numbers. The people left over when we have freed up the natural energies of the market are people the dream did not include and we don't know why; but it is overbearing and schoolmasterly to ask us to think about them.¹²

The "ordinary guy" rhetoric, therefore, provides perfect cover for those who bankroll such campaigns and those who profit most from this "libertarianism" - the beneficiaries of a largely unregulated capitalism. In this way, behind the everyman populism:

Modern libertarianism is the disguise adopted by those who wish to exploit without restraint. It pretends that only the state intrudes on our liberties. It denies the need for the state to curb them in order to protect the freedoms of weaker people. This... philosophy is a con-trick, whose promoters attempt to wrong-foot justice by pitching it against liberty.¹³

Previous NIPSA research publications have discussed the extremism of the current anti-public sector agenda. These emphasised that such attacks are based on a desire to unpick the **collective** gains delivered by a post Second World War settlement. This had attempted to build post-War society in a manner that rejected the market (laissez-faire) negligence of the 1930s. The current assault can take many forms, most obviously, of course, in terms of direct cuts to funding. Despite the decades long dominance of a 'market knows best' ideology in the UK's governing Parties, however, a residual public belief in the concepts of "fairness" and "society" providing a safety net, still exists. This is exemplified by the widespread affection for an institution such as the NHS. Given this, an ideologically driven war on public provision needs to be preceded by and then coincide with a wave of propaganda that demoralises and undermines such faith. The TPA and its allies fulfil this role with a "continuous and relentless drip – drip of negativity undermining our confidence in our ability to govern ourselves, finance our public bodies effectively, run an efficient country."¹⁴ In short their effect is to poison the "the well of public debate".¹⁵

Ready Cooked Journalism

This means, for example, that the TPA can both refer to the fact that frontline services are under threat (due to the very austerity measures they support) and imply that this is happening because inefficient government is "carrying on regardless". In short, in propaganda terms they react to what are the profound effects of economic crisis yet chose to explain them with shallow analyses that portray all spending as wasteful with "government departments paying so much for office equipment, the NHS spending so much on paper clips, local councils lavishing so much on environmental improvement managers etc. etc."¹⁶

It has been argued that the current economic climate within which the mainstream media operates has facilitated the delivery of such a message. That is, as the investigative reporter and journalism lecturer Paul Lashmar comments, there is "a direct relation between the rise of the TPA and the pressures on news organisations"¹⁷ with:

Journalists... now so overstretched that a lot of work that used to be carried out in the newsroom is carried out by groups like the TPA. You don't see extensive research anymore whereas it used to be commonplace in Sunday papers to have exercises where, for example, you would ring around every MP for their opinions as the TPA has done numerous times.

What you see now is journalists who are grateful for news which is almost perfectly packaged to go into the paper with a ready top line. In that sense, journalism is becoming very passive. It is a processor of other people's information rather than being engaged in actively seeking out and determining what the truth of a situation is in an energetic and inquisitive way.¹⁸

As a consequence, limited by the newspaper industry's cutbacks to 'costly' i.e. rigorous journalism, publications owned by traditionally right of centre anti-trade union press barons, could gladly disseminate the TPA's slickly delivered and, to them, ideologically agreeable sound bites. Unsurprisingly, therefore, the TPA 'stories' find a particularly comfortable home in the papers Matthew Elliott described as the 'fab four'¹⁹ (The Sun, Daily Mail, Daily Express and Daily Telegraph) with the TPA's website claiming at one time that media 'hits' were averaging more than 700 a month.²⁰

Who funds the TPA?

It might be expected, that for an organisation such as the TPA, that makes great play of the issue of **public sector** financial transparency, the *full* sources of *its* funding would be uncontroversial and clear-cut.

They are neither. In terms of the former, for example, it has been revealed that a former director of the TPA, Alexander Heath, does not in fact live or pay taxes in the UK. He has lived in France since 1973. When challenged on funding, the TPA's Emma Bennett responded by stating:

The TPA has is [sic] entirely funded by private, individual donations from many of the nearly 60,000 supporters we have across the UK. We have never received, nor will receive, funding from the taxpayers' purse. Our latest accounts are available on the Companies House website.²⁷

The information held on the TPA at Companies House, however, is limited with only abbreviated accounts having been published since 2006.

One strand of its funding that is easier to examine is that of research. Some of this has been funded by the Politics and Economics Research Trust (PERT), a registered charity set up in 2007 with the original name of the Taxpayers' Alliance Research Trust. Matthew Elliott was its company secretary until February 2010.²² In terms of the Trust's 'mission', it was established to "advance the education of the public and in particular to promote for the public benefit research into matters of public taxation, public policy, applied economics and political science and to disseminate the useful results thereof."²³

Examination of the Trust, however, again highlights the TPA's Tory Eurosceptic roots. For example:

The chairman of PERT is multimillionaire Patrick Barbour. Barbour has been politically active as a Eurosceptic since at least the early 1990s when he helped fund the Bruges Group, a think tank representing the Eurosceptic right of the Conservative Party. Barbour is also involved with a range of conservative think tanks including Reform, where he was one of three founders, Civitas, Global Vision and the Young Britons' Foundation.²⁴

Unsurprisingly, given its original title, the TPA had by December 2009 "received £505,000 from the Politics and Economics Research Trust...93% of all [PERT's] grants".²⁵ In this way, as the Charity Commission reported, the TPA was, "for a period, the only applicant and recipient of funding from the [PERT] charity".²⁶

After a complaint to the Charity Commission that PERT was "used as a vehicle to channel funds enhanced with Gift Aid to the Taxpayers Alliance"²⁷

the relationship between the TPA and PERT was subject to investigation. While the Commission found no evidence to substantiate this complaint,²⁸ they did emphasise that:

The case threw up a series of wider issues for charities. In instances where trustees decide to award all or the majority of its funding to one organisation they must be able to demonstrate that in doing so they have acted in the best interests of the charity... They should also take appropriate steps to ensure that any risks arising from this decision are appropriately managed – this could include risks to the reputation of the charity if members of the public question the charity's independence from the organisation that it gives its funding to. Trustees should also be aware of the objectives and purpose of the non-charitable organisation and whether association with the organisation could impact negatively on the charity's independence or perceptions of its independence.²⁹

Furthermore, the Commission has issued regulatory guidance to PERT, outlining "the reputational risks to the charity if its relationship with the Alliance is not properly managed".³⁰

The Wealthy Backers of the TPA

Beyond the specifics of research funding, what is clear, however, is that despite the lack of full disclosure on funders, funding or breakdown of expenditure by the TPA, the self styled 'independent, grassroots', 'non-partisan' organisation, the voice of the 'everyman' taxpayer in the UK has a considerable number of wealthy backers, many of whom have previously donated to the Conservative Party. These backers include:

Behind the Mask

Tony Gallagher, owner of Gallagher UK [net assets valued at £500 million], a property company that gave the Conservatives £250,000 in 2007. Gallagher is also a member of the Midlands Industrial Council (MIC). This is a pressure group that was established in 1946 to fight the Attlee government's nationalisation programme. It "has donated around £3 million to the Conservative Party since 2001, much of it targeted at marginal parliamentary seats in the Midlands. As an 'unincorporated association' it is allowed to keep its membership secret - allowing donors to get around the legal requirement on political parties to reveal their backers' identities."³¹

Christopher Kelly, owner of the international haulage firm Keltruck. He was a member of the Conservative Party's Midlands Regional Finance Board, the West Midlands Council of Business for Sterling (part of the 'no' campaign against the euro) and the Business Council of Vote No (part of the 'no' campaign against the European Constitution). Kelly is also a past member of the Institute of Directors (IoD) and has represented Keltruck within the Confederation of British Industry (CBI).³²

Sir Anthony Bamford, the JCB tycoon, whose family and company have donated more than £1m to the Conservatives.³³

David Alberto, co-owner of serviced office company Avanta. Alberto donated office space in Westminster worth £100,000 a year to the TPA. It was reported his support was given in opposition to the level of government tax on businesses.³⁴

Stuart Wheeler, who had given £5m to the Conservatives before he endorsed the UK Independence party.³⁵

Sir Rocco Forte, the hotelier.³⁶

Sir John Craven, chairman of mining group Lonmin.³⁷

Malcolm McAlpine, a director of Sir Robert McAlpine, the construction firm that built London's 2012 Olympic stadium, "has given an undisclosed amount to the Taxpayers Alliance".³⁸ (This firm is currently subject to legal challenge from workers who allege that it was engaged in an "unlawful conspiracy to amass a database of information"³⁹ by its use of the services of the Consulting Association – "a covert organisation paid by big names in the [construction] industry to collect damaging information on workers regarded as 'left-wing' or 'troublesome'.

The files included information about trade union membership, relationships, friendships and political views, along with surveillance intelligence.") 40

How transparent are the TPA?

Part of the public anger about political corruption has been fuelled by widespread, well-founded disquiet about funding relationships between corporate beneficiaries of Government policy and Government itself. This suspicion was constantly reinforced by New Labour's wooing of the City of London and its infamously relaxed attitude to people getting "filthy rich".⁴¹ In response, as Opposition Leader, over two years before he had his own 'Minister for Murdoch' or the Leveson inquiry made the public more aware of his own Party's dirty laundry, David Cameron commented that "secret corporate lobbying, like the expenses scandal, goes to the heart of why people are so fed up with politics...it's time we shed the light of transparency on lobbying in our country and forced our politics to come clean about who is buying power and influence."⁴²

Echoing this sentiment about the lack of transparency around who influences policy and donor secrecy, a new campaign, "Who funds You?"⁴³ has been established. This is driven by the belief that "as organisations that exert influence on public life, it is right that we call think tanks to account and ask for a basic level of transparency... As organisations engaged in public advocacy, their responsibility to be accountable and transparent must come first."⁴⁴

"Who funds You?" analysed 20 UK based think tanks, exploring their openness to public scrutiny and then ranking them (A, the highest to E, the lowest) in terms of transparency. The results are illustrated in Table 1.

Table 1.Think Tanks/Campaigns, Extent of Funding Transparency¹

Institution	Income	Displays funding details on own website	Lists institution funders	Lists institution amounts	Lists individual funders	Lists individual amounts	Rating
Adam Smith Institute	Not disclosed	No	No	No	No	No	E
Centre for Policy Studies	£580,584	No	No	No	No	No	D
Centre for Social Justice	£1,089,942	No	No	No	No	No	D
CentreForum	£529,974	Yes - view page	Some	No	No	No	C
Civitas	£1,347,716	No - but supplied details to Who Funds You?	Some	Yes - by exact amount	No	Yes - by exact amount	c
Compass	£256,346	Yes - view page	Yes	Yes - by exact amount	Yes	Yes - by exact amount	A
Demos	£1,897,918	Yes - view page	Yes	No	Yes	No	B
Fabian Society	£635,581	Some - but supplied more detailed list to Who Funds You?	Yes	Yes - by exact amount	No	No	B
Institute for Public Policy Research	£2,485,520	Yes - view page	Yes	Yes - by band	Yes	Yes - by band	A
Institute of Economic Affairs	£896,000	No	No	No	No	No	D

Legend: 'Who funds you?' rating system The higher the points gained, the greater the level of transparency



Institution	Income	Displays funding details on own website	Lists institution funders	Lists institution amounts	Lists individual funders	Lists individual amounts	Rating
New Economics Foundation	£2,505,068	Yes - view page	Yes	Yes - by band	Yes	Yes - by band	A
Policy Exchange	£2,171,440	No	No	No	No	No	D
Policy Network	£909,872	No - but supplied details to Who Funds You?	Yes	No	Yes	No	B
Progress	£368,598	Yes - view page	Yes	Yes - by band/exact amount	Yes	Yes - by band/exact amount	A
Reform	£1,122,693	Yes - view page	Yes	Yes - by exact amount	No	No	B
Resolution Foundation	£877,932	Yes - view page	Yes	Yes - by exact amount	Yes	Yes - by exact amount	A
ResPublica	Not disclosed	No	No	No	No	No	E
Smith Institute	Not disclosed	No - but supplied details to Who Funds You?	Some	No	Some	No	c
Social Market Foundation	£591,401	Yes – view page	Yes	Yes - by band	Yes	Yes - by band	A
TaxPayers' Alliance	Not disclosed	No	No	No	No	No	E

1 'Who funds You?', Methodology - 20 leading UK-based think tanks were asked to:

"State the end date of your last financial year, and for that year:

1. Supply your organisation's total income.

2. Supply the names of individuals and organisations that donated (or provided project funding or services worth) £5000 or more, and the amount they gave. If this information is already available online, please send a URL.*

3. Please add any additional comments (including, for example, plans to improve funding transparency in the future).

*In relation to question 2, if you are willing to provide a list of donors/funders above a higher threshold only, please do so and state the threshold. If you are willing to provide a list of organisational donors only, please do so and state that this is the case".

The links to the individual organisations own websites/additionally supplied information alluded to above are available at: www.whofundsyou.org/compare

In a further analysis of these findings "Who funds You?" awarded points for these grades and any supplementary information provided (A = 35+ points; B = 25-34 points; C = 10-24 points; D = 1-9 points; E = 0 points).⁴⁵ The higher the points gained, the greater the level of transparency. The graded result, presented alphabetically within each level of transparency, is as illustrated in Table 2.

Table 2. Think tanks and campaigns rated for fundingtransparency2

A	В	С	D	E
Compass	Demos	CentreForum	Centre for Policy Studies	Adam Smith Institute
Institute for Public Policy Research	Fabian Society	Civitas	Centre for Social Justice	ResPublica
New Economics Foundation	Policy Network	Smith Institute	Institute of Economic Affairs	TaxPayers' Alliance
Progress	Reform		Policy Exchange	
Resolution Foundation				
Social Market Foundation				

2. "Who funds you?" rated this evidence using the following weighting system:

- Declares total annual income: 5 points.
- Names each funder who gave £5,000 or more during the year: Lists organisational or individual funders only: 15 points. Lists organisational and individual funders: 25 points.
- Discloses amount given by each funder: 10 points if listed by exact amount; 5-8 points if listed by band (depending on width of band).
- · Where organisations gave some but not all of the information requested in each category, points were awarded proportionately.

• Up to 5 discretionary points were awarded to organisations that did not meet all our criteria but had clear plans to improve funding transparency in the next financial year. [On line] Available: http://whofundsyou.org/ While these findings led to a left vs right discussion⁴⁶ (i.e. that the leftleaning think tanks were found to be more transparent than their right wing equivalent) and debate about whether donor confidentiality can/ should be accommodated, the most significant aspect of the analysis is that those who are rated in the worst Category (E) will not even reveal their annual income.⁴⁷ **The TPA is in this worst category.**

International Allies

As referred to above, the language of the TPA has clear echoes of the US Tea Party movement. This is not coincidence. Not only has it been reported that the TPA has taken advice from them,⁴⁸ they have also been quoted saying that they *"need to learn from...European colleagues and the Tea Party Movement in the US."*⁴⁹

In terms of this 'learning process' the TPA held a joint event with the Tea Party and other right wing campaign groups in London in September 2010. This attracted the support of prominent Tories such as Stanley Kalms (ex Tory Treasurer, Life President and former Chairperson of DSG International PLC, formerly the Dixons Group) and Howard Flight (a pre-Cameron Tory Treasury spokesperson, who reacted to Coalition plans to cap Child Benefit for higher earners by commenting: "We're going to have a system where the middle classes are discouraged from breeding because it's jolly expensive. But for those on benefits, there is every incentive.")⁵⁰

It was also reported that this conference was sponsored by significant organisations from the richest, most powerful elements of the American far right such as the Americans for Prosperity Foundation (founded by the billionaire David Koch), the Cato Institute (who attract the funding support of such 'ordinary' taxpayers as Chevron, Exxon and Shell) and the Heritage Foundation.⁵¹ This Foundation, created in the 1970s, has been a major influence in the White House since the Reagan Presidency in particular. In terms of foreign policy during that era, it was linked to support for market fundamentalism (the suppression of civil liberties, enforced surrender of economic autonomy) and violent overthrow of progressive, democratically elected governments and movements, who opposed such a crusade, most notably in Central and South America.

The political *'movement'* of which the TPA is a part is also exemplified by them being amongst the participants in the Congress of the European Resource Bank (*"the largest congress of free market think tanks in Europe"*)⁵²

with a programme "designed...in close co-operation with historical members of the group including the Hayek Instuit (Vienna)."⁵³ The European Resource Bank is a "spinoff from the American Resource Bank conference at which speakers from Norway, Italy, Switzerland and the UK [debated] alongside US representatives...how to persuade governments that the answer to the recession and the financial crisis is an extension of privatisation policies and greater freedom from state controls." ⁵⁴ The TPA has also been awarded an "innovation" award by the neo-liberal Stockholm Network. This self-styled "market oriented think tank"⁵⁵ has received funding from the pharmaceutical giants Pfizer, GlaxoSmithKline, PhRMA and Merck. (PERT funder Patrick Barbour has also previously helped fund this Network).

In terms of how such company and their lavish gatherings in the City of London's Guildhall fit with the TPA's "everyman" rhetoric, tax justice campaigner Richard Murphy comments:

It's clear the Taxpayers' Alliance receives a huge amount of support from the US, where there is serious money behind the lobbying for low taxes. The [September 2010] conference ...billed as a debate among European think tanks...is a barely disguised front for the most aggressive lobby tactics championed on the other side of the Atlantic. The Taxpayers' Alliance has done a fantastic job of presenting itself as a representative of the poor downtrodden taxpayer. It regularly grabs slots on the BBC and other media to argue that taxpayers are hard done by. But the freedom it wants is freedom from taxes for a tiny minority of wealthy people.⁵⁶

The democratic implication of this, particularly in the context of 'libertarian' campaigns arguing for 'minimal' government, is that:

The profits of polluting or reckless companies and banks and the vast personal fortunes of their beneficiaries are largely dependent on the regulations set by governments. This is why [certain] "think tanks" campaign for small government. If regulations robustly defend the public interest, the profits decline. If they are weak, the profits rise. Billionaires and big business buy influence to insulate themselves from democratic control.⁵⁷

Ideological Public Relations

A right wing ideological guru whose influence runs through the narrow world of such free market think tanks/pressure groups is that of economist Freidrich Hayek. For example, when Anthony Fisher founded the Institute of Economic Affairs (IEA) in 1955, he was inspired to do so by Hayek's advice to him that:

the decisive influence in the battle of ideas and policy was wielded by intellectuals whom he characterised as the 'secondhand dealer in ideas'...Hayek told Fisher to set up what he called a "scholarly institute" that would operate as a dealer in secondhand ideas. Its sole aim should be to persuade journalists and opinion-formers that state planning was leading to a totalitarian nightmare and that the only way to rescue Britain was by bringing back the free market.⁵⁸

From the outset the Institute was "cagey about what its real function was. It should pretend to be non-political and neutral... The IEA would masquerade as a 'scholarly institute' as Hayek had suggested to Fisher while behind that it would really function as an ideologically motivated PR organisation".⁵⁹

It is little wonder this approach has been described as the "template"⁶⁰ for how it and its successors would operate. Indeed in the 1970s, Margaret Thatcher's policy guru Keith Joseph looked to the IEA and their shared heroes, Hayek and Milton Friedman to shape the monetarist 'experiment' which the UK was to endure. Summing up the importance of Fisher in this context Conservative MP Oliver Letwin, writing in The Times in 1994, stated "Without Fisher, no IEA; without the IEA and its clones, no Thatcher."⁶¹

Hayek, Friedman and others from what is known as the "Chicago School" have promoted and cheered on naked 'free market' experiments across the globe – irrespective of the devastating social consequences and the anti-democratic, murderous allies that were happy to take such advice. This was most evident in Hayek's admiration for the fascist rule of General Pinochet in Chile (that operated a "combined programme of torture sessions and privatisations"⁶²) and Friedman's celebratory visit to Brazil, then one of many US satellites that had adopted 'Chicago economics', again carried out with the approval of its 'libertarian' gurus, under military dictatorship.

As Klein outlines, the ideology that drives such lethal fanaticism:

is a shape-shifter, forever changing its name and switching identities. Friedman called himself a "liberal" but his U.S. followers, who associated liberals with high taxes and hippies, tended to identify as "conservatives," "classical economists," "free marketers," and, later, as believers in "Reaganomics" or "laissez-faire." In most of the world, their orthodoxy is known as "neo-liberalism," but it is often called "free trade" or simply "globalisation." Only since the mid-nineties has the intellectual movement, led by the rightwing think tanks with which Friedman had long associations – Heritage Foundation, Cato Institute and the American Enterprise Institute – called itself "neoconservative," a world view that has harnessed the full force of the U.S. military machine in the service of a corporate agenda.⁶³

How the supposedly 'non-partisan' TPA, which is comfortable in such extreme company, tailors their message for a UK audience is explored below.

'Non-Partisan' Opposition?

As we have discussed, the roots of the TPA's lie in a "libertarian" dismay at how the Tory Party appeared to be drifting to the centre on tax and spend in response to New Labour's electoral success. This shows that *objectively* the TPA's activity and motivation does not represent 'anti-politics' but is, in fact, the promotion of a specific ideological i.e. 'free market' conservative position. What they had to be cautious about, however, given their "nonpartisan" rhetoric was to avoid being seen as a political faction or more specifically when Labour was in Office, just another Tory group attacking Blair or Brown.

This was a delicate balancing act and the determination to maintain it would explain the reaction of TPA's former Campaign Manager, Susie Squire, when she rejected the suggestion, during a 2008 debate⁶⁴ that the TPA were *"secretly Conservative"* as *"outrageous"*.⁶⁵ In this *'opposition'* phase, it is not surprising this provoked such a public reaction. However, a Tory blogger recalls a visit to Conservative Central Headquarters (CCHQ) in 2006 at which it was made explicit that the TPA, though having Conservative Party support could benefit from its apparent Party political separateness. The most obvious benefit would be how they would be treated by the media:

The 'brilliant idea', so we were told, was to create a separate organisation that could attack Blair and Brown on economic issues, meaning the Labour party, BBC and print media couldn't just dismiss the complaints as being irrelevant because they had come from the Conservatives.

Thus, from its inception, the TPA existed as a Conservative sanctioned group used to indirectly assault the Labour administration...Of course, now that Labour are no longer in office and the Tories (and Lib Dems) have replaced them, the situation has somewhat changed.⁶⁶

In terms of what has changed, this may involve less trying to 'follow the money' as watching a revolving door. Take Ms. Squire as a case in point. After the 2010 General Election, this TPA and former Stockholm Network employee, a mere two years after she found the suggestion that she was part of a secretly Conservative organisation "outrageous", joined lain Duncan Smith at the Department of Work and Pensions as special media advisor before, in 2012, becoming head of press for the Tory Party as a whole.

Lobbying from 'Inside Right'

While the TPA stated that they would oppose the Coalition, promising to "take on David Cameron on value for money as aggressively as [they] had Gordon Brown,"⁶⁷ their performance since the formation of the Coalition Government, again exposes the narrow ideology that drives them. In this way, it was reported that after the 2010 election:

the TPA had a roundtable meeting to discuss the Conservative Party's return to power. The meeting was attended by Eurosceptic think tanks Global Vision and Open Europe, climate change sceptics the Global Warming Policy Foundation and free market think tanks including the Centre for Policy Studies, the Institute of Economic Affairs and the Freedom Association as well as representatives from big business [such as] the Institute of Directors and British Petroleum.⁶⁸

While the revolving door career path of an individual such as Susie Squire may give some credence to the claim that the TPA are merely a Tory Party *'front'*,⁶⁹ this post-election gathering and the TPA's international alliances,

Behind the Mask

show that it is as part of a network of libertarian lobbyists that they are best understood. This positions them as a pressure group for their brand of free market 'religion'. The TPA, therefore, with the support of the Tory press is only 'non-partisan' in the sense that they can attack a formal mainstream Tory Party line and thus criticise individual Tories or Tory councils they feel are moving away from market fundamentalism. But such exchanges, merely reinforce that their attacks will always be **from the right** of the formal Tory position – even in relation to a Government with so pronounced an anti-public sector agenda as the Cameron/Osborne one.

In exchanges at a local government level for example, their core ideology (*"we can't rely on politicians to personally manage huge, centralised organisations delivering vital public services"*⁷⁰ or *"Britain would be better off with a significantly smaller state"*⁷¹) can provoke even mainstream, traditional Conservatives to comment that the TPA:

refuses to articulate any vision of what government is for. There are positive remarks about the Admiralty in the year 1900, so we may assume that the Alliance sees a certain role for government in the defence of the nation. But beyond that, is there any reason to believe they would not attack anything more elaborate than a basic night-watchman state? There are respectable arguments in favour of a night-watchman state but one very strong and democratic argument against it: the people of Britain do not want one, a fact the Conservative Party knows very well".⁷²

This political realism acknowledges the general public's rejection of the Conservative Party prior to and in the aftermath of the 'regicide' (Thatcher's resignation) when factional division and the Tory Party became virtually synonymous. This Tory turmoil flared again during the death throes of the Major Government (with its long-running tussles with the Eurosceptics who were rebelling at that time against the Maastricht treaty) and the 'pass the parcel' of electorally rejected leaders such as William Hague, Michael Howard and Iain Duncan Smith. In effect this period, and the memories of the public service neglect that Thatcherism/ post-Thatcherism represented, seared into the public consciousness the idea of the Tory Party as the "nasty Party".

As Toxic as Ever

The emergence of a Blair-lite in Cameron was a reaction to this era. If his job was to de-toxify the Tory 'brand' (to use the sleight of hand language of his Public Relations background) certain toxic attitudes associated with the Conservative Party had to be downplayed or explicitly rejected. Hence his Opposition style of "hug a hoodie", displaying his Green credentials with an 'eco-visit' to Norway and proclamations of love for the NHS. The political toxicity, however, did not vanish. It finds a comfortable resting place in and fuels the TPA ideology.

This is not to suggest that Cameron has not been aided by the presence of the TPA. For example, during the pre-General Election period of 2010, it appeared as if an unofficial double act was in play. This involved the then Leader of the Opposition superficially detoxifying the Tory Party praising *"the value of community, health visitors, teachers"*⁷⁷³ *etc.* while the TPA *"rottweilers rubbish everything on his behalf, softening up the electorate to believe that what the public sector really needs is pruning, squeezing and cutting"*.⁷⁴ While this crusade did not succeed in winning an overall majority in the House of Commons, with the help of the Liberal Democrats a cuts agenda more extreme than the electorate had just rejected could still be advanced.

In this way, despite the fact that their core 'shrink the state' view places them on "the opposite side of overwhelming majorities of taxpayers, across all parties and social groups", ⁷⁵ the TPA have been able, since May 2010, to influence the Coalition from 'inside right'. This has meant cheering on the recklessness of a fellow fan of the US Free Market, Chancellor of the Exchequer Gideon George Osborne, as they urge him not to retreat and cut faster and deeper. In policy terms, the TPA's distance from the priorities of the ordinary taxpayers they claim to champion was clearly shown by their lobbying, prior to the April 2012 budget, and subsequent support for, the cut in the 50p top rate of income tax. Being of one mind with the TPA, of course, has seen Osborne's reputation as a political strategist plummet, as both this budget and the retreats from it (although significantly not on the top rate tax cut) have been labelled an omnishambles.

The TPA 'Vision' on Tax

To some extent the extremism of the TPA support for tax cuts for millionaires in the last budget emphasises how, with the Conservatives

in Government, they have been able to more explicitly reveal their core 'vision'. This is best illustrated by the report that they produced jointly with the Institute of Directors (IOD) – "The Single Income Tax: final report of the 2020 Tax Commission".⁷⁶

The Report's headline call is for the Coalition Government to "maintain the current level of spending cuts until 2020...introduce a flat rate of income tax of 30% and cut taxes to 33% of national income⁷⁷. To put the latter cut in context, in 2012 tax receipts are projected at "37.8% of GDP".⁷⁸

The TPA also recommends that:

- Taxes on capital and labour income *"disguised"* as business taxes should be abolished and replaced with a tax on distributed income.
- Transaction, wealth and inheritance tax should be abolished.
- Consumption taxes should remain for the moment but transport taxes should be cut.
- Local authorities should raise half of their spending power from local taxes.⁷⁹

The approach of the Commission has been described as a 400-plus page "brain dump": $^{\it 80}$

nineteen people who like lower taxes [who] have scoured the worlds of philosophy, economic research, biology and public policy research to make the case. And the conclusion? They are nineteen people who would prefer lower taxes.⁸⁷

Some of this document is almost beyond parody. For example there is a bizarre contribution from Viscount Ridley. Ridley, the former Chair of Northern Rock who presided over the first run on a UK bank since 1878, muses on what he sees as an evolutionary link to *men's* attitude to reward/ taxation - "in early agricultural societies: the man with the most corn or cattle had the most wives or concubines. And it is still true today ... the man with the most money still gets more sexual opportunities than the man with the least money".⁸² He then suggests that the reason for opposition to inequality has "at least partly plain old sexual jealousy at the root".⁸³

Behind such ludicrous comments are the sinister political implications of

the TPA 'philosophy'. As Richard Murphy summarises, the report advertises a world view in which:

- Inequality not only does not matter, but inequality is good;
- Equality of opportunity is not really worth paying for so there are limits to the value of education for all;
- Unemployment and other benefits are bad people should be forced to work for whatever is available in wages;
- Most current public services should be paid for;
- There is some reasoning for providing universal healthcare but only some and
- Charity should replace benefits.⁸⁴

The net effect of these proposals is crystal clear – the rich will get richer and the poor poorer. The reason for this is that:

all wealth taxes go...all taxes on business profit go...the tax on corporate distributions they're suggesting has a built in massive loophole contained within it. How convenient for those who can defer their income because they're already wealthy until a time of their choosing when it will be tax free! Forcing local authorities in poor areas to increase their tax yield from local communities will massively increase local taxes in those areas by reducing redistribution to them from richer areas, where the rate may well fall as a result...services in poorer areas will be massively curtailed, just where they are needed most. That's not chance: that's deliberate cold hearted callousness.

This is not a serious tax proposal. This is a proposal to radically restructure society in the UK so that wealth is massively redistributed from the poorest to the richest. But that means this is a deliberate recipe for social division...it's a policy built on the basis of hatred of ordinary people.⁸⁵

Who benefits?

Even a diluted version of this TPA 'utopia' would clearly leave a dramatically reduced shell of current social provision. So who would benefit most in

Behind the Mask

such a context? The answer, of course, is the private sector - the TPA's wealthiest funders, benefiting both from a favourable tax regime and the chance to be the new alternative provider of services the state no longer offers as a duty to its citizens.

In this way, behind the rhetoric that seeks to cynically undermine the public sector, if the TPA had their way and taxpayers' money was not spent on its particular hates, it is clear where the "ordinary" taxpayers' money would go. This would be redirected either as tax cuts for the wealthiest in society or, having been withdrawn from services, "funnelled ... in a new direction, to the private sector companies that then ease themselves in to provide many of those services – companies that, as private bodies, are not accountable and not open to the same levels of scrutiny and transparency as their public sector counterparts."⁸⁶

Trade Union Value for Money -vs- Ideological Prejudice

Given this TPA 'vision' and the Labour Party's abject surrender to neoliberalism, it is more than mere rhetoric to suggest that the trade unions represent a bulwark against such market utopianism. The resistance they offer is to the easy capture of public services by the private interests behind such organisations as the TPA. The TPA's current campaign against trade union facility time arrangements⁸⁷ has to be seen in this context - as part of the assault on public services, within which trade unions will be portrayed as the enemies of "necessary" reform.

This campaign also exemplifies how, looking down the wrong end of their ideological telescope and funded by beneficiaries of anti-public sector policies, the TPA choose to ignore the real picture of collective *taxpayer* gain. Were they not blinded by their antipathy to trade unions therefore, for example, they would be capable of soberly analysing a figure of the state spending less than £80 million to facilitate improved industrial relations⁸⁸ and examine what *all* taxpayers might gain from such an investment.

An analysis of this type *has* been carried out by Government⁸⁹ and, this found that the work of union reps has resulted in a number of savings **for all taxpayers** including:

 Savings to employers and the exchequer of between £22m - £43m as a result of reducing the number of Employment Tribunal cases;

- Benefits to society worth between £136m £371m as a result of reducing working days lost due to workplace injury and;
- Benefits to society worth between £45m £207m as a result of reducing work related illness⁹⁰.

An updating of these figures and further analysis of them by the TUC concludes that "it can reasonably be estimated that the work of union reps also results in:

- Overall productivity gains worth between £4bn and £12bn to the UK economy.
- Savings of at least £19m as a result of reducing dismissals.
- Savings to employers of between £82m and £143m in recruitment costs as a result of reducing early exits".⁹¹

In short:

for every £1 spent on trade union facility time in the public sector (even using the TaxPayers' Alliance figure of £113m pa [rather than that of the TUC, £80m]), between £2 and £5 is returned in accrued benefits on the measures of the costs of dismissal and exit rates.⁹²

With such a gain, why would a taxpayers' 'alliance' not support such arrangements, just as the CBI did, as recently as 2010 when they, with the TUC, jointly celebrated the ability of reps to deliver "real gains at the workplace"⁹³? The answer, of course, is ideological. The TPA and their allies prefer to baulk at the affront to their vision of pure capitalism that such co-operation and democracy in the workplace represents and they are enraged by the very presence it gives to their ideological enemies, the trade union movement.

Friends of the TPA - but what about the taxpayer?

This demonstration of the TPA's ideology triumphing over real concern about value for money for the taxpayer is not unique. As we have outlined, the TPA proclaims its raison d'être as the defence of the taxpayer and 'holding to account' those who might abuse this publicly funded trust. It is, however, remarkably relaxed about being in the same camp as, or indeed giving a platform to, some figures whose activities have contributed to public dismay at MPs' behaviour. Such company is not suggestive of the TPA as political 'outsiders', nor determinedly distancing themselves from figures who have happily benefited from a self-indulgent political system - the very system the TPA's populist rhetoric claims to oppose.

For example, should those who wish to protect the taxpayer wish to have as a champion, Francis Maude? Maude, the Cabinet Minister who will, no doubt, bring to the examination of trade union facility arrangements the sure touch he brought to the potential of a fuel tanker drivers dispute⁹⁴, should inspire little confidence in a group genuinely representing the 'outraged' ordinary taxpayer. In Opposition this former managing director of Morgan Stanley, earning over £60,000 a year as shadow Minister for the Cabinet Office and shadow Chancellor of the Duchy of Lancaster, still "claimed almost £35,000 in two years for mortgage interest payments on a London flat when he owned a house just a few hundred yards away".⁹⁵ His other expenses also included a request for £3,020 "to cover the cost of food between May 2005 and February 2006."⁹⁶

Another MP who is happy to align himself with the TPA is Aidan Burley. He is the Chair of the "Trade Union Reform Campaign" (TURC) which built upon and quotes the TPA's anti-trade union facility time campaign in Parliament. Burley's contribution to this assault on trade union representation was not even interrupted by his resignation from his Parliamentary Private Secretary post (after film of a Hitler themed stag party he was attending went public).⁹⁷ Similarly, the narrow, extremist ideological camp, where this friend of the TPA's agenda resides, was further evidenced by his reaction to the London 2012 Olympics' opening ceremony which, in its praise of the NHS and the diversity of modern Britain, he found to be "leftie multi-cultural crap."⁹⁸

Also involved in TURC and a member of its 'parliamentary council'⁹⁹ is the former defence secretary Liam Fox.¹⁰⁰ The TPA's link with Fox stretches back to Opposition, where it was reported he and other Tories such as Eric

Pickles and Daniel Hanna (who described the NHS as a "60-year mistake"¹⁰¹ that he "wouldn't wish on anyone"¹⁰²) spoke at regular meetings the Tories had with the TPA. Again, as revealed by the Daily Telegraph as part of its uncovering of the MPs' expenses scandal, Fox, when in Opposition, was "the Conservative frontbencher with the highest expenses repayment after his appeal against a request to return £22,500 was rejected".¹⁰³

This well-known friend of the TPA also founded "Atlantic Bridge" in 1997 which was registered with the Charity Commission as a think tank and at one time had then shadow ministers, George Osborne, Michael Gove, Chris Grayling and William Hague all on its advisory council alongside Fox, its UK chairman. The 'Bridge' in question clearly linked British 'libertarians' to their neo-con US counterparts in the Republican Party and the Tea Party.¹⁰⁴ While registered with the Charity Commission as a think tank it *"looked more like a lobbying outfit"*.¹⁰⁵ Indeed after investigation, Atlantic Bridge was warned by the Charity Commission that:

Although it is legitimate for a charity to study, research or educate the public about the 'Special Relationship', it is not permissible for a charity to promote a particular pre-determined point of view. The Commission also concluded that the charity's activities may lead members of the public to call into question its independence from party politics. The Commission has made clear to the trustees their legal and regulatory responsibilities and that the way that Atlantic Bridge currently carries out its activities must cease immediately.¹⁰⁶

Furthermore it was reported that: "As a result of the Commission's intervention, the trustees committed to undertake a wide-ranging governance review over the following year and report back to the Commission within two months of its completion." In fact "Atlantic Bridge was removed from the Register of Charities as having ceased to exist on 20 September 2011."¹⁰⁷

In July 2012 the TPA eagerly awaited a Fox speech on *"Britain, the Euro and the European Union"* as *"his first keynote speech since leaving* the Cabinet"¹⁰⁸ and stated they *"were delighted to have him use our* platform".¹⁰⁹ While it is correct to say Fox did *"leave"* the Cabinet, he resigned, in his words because he *"mistakenly allowed the distinction* between my personal interest and my government activities to become blurred"¹¹⁰. This referred to revelations surrounding the activity of Fox's

friend Adam Werrity in his role as an unofficial advisor to Fox. The TPA's comfort in offering a platform to Liam Fox is hardly suggestive of them opposing political elites on behalf of the "ordinary" taxpayer.

Similarly it is clear that all is forgiven for *this* taxpayers' alliance as long as you attack current public expenditure. This is shown by their award of 'Pin-up of the Month award¹¹¹ (for June 2012) to Lib-Dem MP David Laws for publicly advocating a position on tax, spend and the size of the state reflective of the TPA/IoD views expressed in the 2020 Tax Commission report. Laws, a former investment banker, it should be recalled, was another Cabinet member who had to resign from the Coalition Government, in his case after it was revealed that he had claimed £40,000 in expenses "to pay rent to his partner".¹¹² In September 2012 he returned to the Cabinet as a Minister with a 'roving brief' within the Education Department.

The TPA's celebration of such a 'pin-up' again shows that, behind the rhetoric, its pro-market forces crusade will always trump the declared aim of channelling "taxpayer" anger against those who have taken them for granted, within the failed self-policing expenses culture of Westminster.

Apologists for the market jungle

The TPA has a philosophy that believes that the "market is best" despite all evidence to the contrary. In this way, a veteran of the Thatcher era, John Redwood, can state on their website that among the "most successful policies [he] can think of in the post war era" is "introducing competition into former public monopolies. In each case prices came down, innovation increased and guality went up".¹¹³ This suggests a 'flat earth' rather than 'flat tax' belief system, clinging with cultish certainty to the old myths of private sector good/public sector bad and a trickle-down economics that never delivers. He might wish to test the bravery of his theory by explaining it to the 'beneficiaries' of the latest gas, electricity or rail fare price rises. In the real world, one that even former pro-marketeers such as William Waldegrave¹¹⁴ now appear to be living in, a genuine broad based taxpayers' movement would challenge the expense, waste and inefficiency of these and other privatisations and the scandal of the state continuing to underwrite such market failure. That the TPA chooses its market faith over the "customer" victims again exposes it to be more Astroturf than grassroots.

In this context, it is the duty of broadcasters, one they have singularly

failed to do in the past, to adhere to their guidelines on 'balance' and contextualise *any* TPA contribution. This would be done both by pointing out its ideological position and ensuring that their input is balanced by alternative voices that would challenge their populist facade. This would help to shine a light on their core ideology and wealthy backers. Even more importantly it would highlight how these backers, not the "ordinary, hardworking taxpayer" they purport to represent, benefit most from their anti-public sector crusade.

As we have just discussed, in terms of their friends in the anti-Trade Union TURC, 'value-for money for taxpayers' is a front behind which their market religion can attack those, particularly in the trade union movement, who stand in their way. Those whom the TPA's propaganda would empower further have had every freedom they could get away with, within a weakly regulated global economy, for over thirty years. Only those who are de facto apologists for the "1%" at the tip of the income pyramid and the market jungle itself, deny where this approach has led society. The jewel in the crown of such apologists, the City of London, has been described by both the current Deputy Governor of the Bank of England, Paul Tucker (on the specifics of the lending rate [Libor] scandal)¹¹⁵ and the Business Secretary, Vince Cable (on general practice) as a "cesspit"¹¹⁶ The TPA ideology supported the de-regulation that led to this squalor, for which the citizens of the world are paying. They and their neo-con friends now wish to regulate these casinos even less. Again, what authentic voice of taxpayers would adopt such a position?

Progressive tax justice to re-build society

A **genuine** concern for all taxpayers has at its heart a passion for tax justice. It wants to chase the more than £120 billion¹¹⁷ uncollected, avoided or evaded in the UK. It also is driven by a desire to oppose aggressive tax avoidance not make excuses for it or suggest it is the complexity of the tax system that leads the greedy to squirrel resources in the "treasure islands" of avoidance (Guernsey, Cayman Islands, Bermuda, Isle of Man etc.) A real grass roots campaign for taxpayers would not perpetuate the nonsense that less central regulation would have lessened the global economic crisis or approvingly post, as the TPA website did in 2008, the US neo-liberal Centre for Freedom and Prosperity's film "the Moral Case for Tax Havens".¹¹⁸

A real tax campaign believes in a progressive tax system and the necessary redistribution through which collective, public provision can be delivered. This is how an equitable society is created and maintained. Its principles led to the move away from the criminal social negligence of the 1930s. Its modernised re-creation is the only alternative to the unregulated economic jungle and 'race to the bottom' vision of the TPA and their allies. A real tax campaign accepts progressive taxation as "the price we pay for a civilised society'. It does not have as its resentful mission the desire to undermine such a concept.

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Behind the Mask

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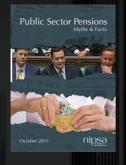
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