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**Title:** A ‘powerful weapon’? Tax, avoidance, and the politics of celebrity shaming

**Abstract:**

In the years following the global financial crisis, the tax affairs of celebrities began to receive significant critical attention in the UK press. ‘Tax shaming’ has been welcomed as a significant weapon in the fight for tax justice: it is argued that in lieu of the government action needed to close loopholes in tax law, the threat of public condemnation serves to deter would-be tax avoiders. Focusing on news stories about celebrity tax avoiders, this article complicates this prevailing view of tax shaming. Drawing on cultural studies and cultural economy approaches, I argue that commentators have overlooked the forms of identification that tax shaming stories afford. Through a discussion of the discursive figure of the beleaguered ‘taxpayer’ in neoliberal culture, I propose that celebrity tax shaming consolidates identification with this subject position, deepening anti-tax sentiment. Stories that ostensibly ‘shame’ celebrities also support identification with the figure of the tax avoider, perpetuating fantasies of avoidance, evasion and escape. The article concludes that tax shaming contributes to the formation of emergent taxation imaginaries, animating politically salient conceptions of the ‘taxpayer’ and of avoidance that tend to promote logics of tax efficiency and minimization.

**Keywords:** Tax avoidance; celebrity; shame; austerity; taxpayer.

**The tax avoiders**

On the 19th June 2012, *The Times* ran a story based on an investigation into tax avoidance in the UK. Most of the front page was given over to a large photograph of the comedian Jimmy Carr, pictured holding a finger to his lips in a ‘shush’ gesture under the headline ‘The tax avoiders’. The paper promised to expose ‘a tax avoidance industry that costs the country billions of pounds’, with a particular focus on a Jersey-based tax scheme called K2. Carr was revealed to be the largest beneficiary of this scheme, having sheltered £3.3 million a year through K2 (Mostrous 2012). The next day, the then Prime Minister David Cameron told the news media that tax arrangements of the kind exemplified by Carr’s membership of K2 were ‘not morally acceptable’ (ITV News 2012). Carr initially defended his financial affairs, telling a heckler at one of his shows that ‘I pay what I have to and not a penny more’. But within two days he was making his apologies via social media, claiming that he had made ‘a terrible error of judgment’ (Evans 2012).

In the years following the global financial crisis of 2007-8, the issue of tax avoidance ‘shot up the political agenda’ (Urry 2014). The UK government’s implementation of fiscal austerity in 2010 led to deep cuts to public spending (Blyth 2013). As a result, people started to take ‘a different kind of interest in the decisions that are taken about taxation and spending’ (Alex Cobham in Burgis 2016; see also Bramall 2016). Notably, the tax affairs of multinational corporations and celebrity individuals began to receive a significant level of critical media attention. Carr’s exposure has been seen as a defining moment in the mainstreaming of ‘public anger’ about offshore finance (Burgis 2016), but this ‘growing culture of naming and shaming’ (Barford and Holt 2013) arguably reached its high point two years later. In the early summer of 2014, a tribunal ruled that ‘investment partnerships’ offered by entertainment firm Icebreaker Management were designed to enable investors to avoid tax, and it was widely reported that Gary Barlow and other members of the pop group Take That would be forced to repay large sums to HMRC. And two months later, *The Times* exposed a large number of celebrities who had invested in Liberty, ‘one of Britain’s most aggressive tax avoidance schemes’ (Mostrous and Kenber, 2014). Liberty members included singer George Michael, four members of the band Arctic Monkeys, actor Sir Michael Caine, singer Katie Melua, and Gary Barlow (again). The story of Carr’s involvement in K2 also continued to resonate, becoming something of a touchstone in public debate about tax avoidance. When the Chancellor announced measures to target tax avoidance, the initiatives were described in the press as ‘designed to clamp down on Jimmy Carr-style exotic employment arrangements’ (Bowers 2013). Cameron’s involvement in the affair, through his declaration that Carr’s actions had been immoral, proved a significant factor in keeping the story in the public domain. When the release of the Panama Papers in April 2016 revealed that the Prime Minister had himself benefitted from a tax-avoiding offshore scheme, Cameron’s stance on Carr and K2 was widely cited as evidence of his ‘hypocrisy’ (Hartley 2016).

Commentators across the political spectrum have welcomed tax shaming as a significant device in the fight for tax justice. They argue that in lieu of the government action needed to simplify the tax code and close loopholes, the threat of public exposure and condemnation serves to deter would-be tax avoiders. In one financial journalist’s words, ‘there are few more powerful weapons than a really high-profile public shaming’ (Ford 2012). In what follows I challenge this prevailing view of celebrity tax shaming. By locating tax shaming in the context of austerity and by considering it alongside the emergence of other shaming practices, I define the opportunities for identification that tax avoidance exposés deliver. Drawing on cultural studies and cultural economy approaches, I discuss the implications that these stories might hold for the formation of broader taxation imaginaries, arguing that they animate mutable and politically salient conceptions of ‘avoidance’ and of the ‘taxpayer’ that tend to promote fantasies of tax ‘efficiency’ and minimization.

The article proceeds via the hypothetical identification of distinct modes of engagement with – or decoding subject positions for – these stories. I understand these positions as constituted within the genre of the tax exposé itself, as well as in the UK’s broader taxation culture. My aim here is to draw attention to these putative modes of engagement, rather than to present empirical evidence for their existence and relative potency – although an analysis of such data based on the arguments elaborated here would make for a valuable extension to this work.

I begin by assessing how tax shaming stories have been received by key political commentators and other social actors, and by locating tax shaming in a context in which a strategy of ‘naming and shaming’ has become increasingly prevalent in political discourse. Having determined the assumptions that underlie and inform the ‘powerful weapon’ thesis I raise questions as to the validity of this position, arguing that these stories offer opportunities for identification that are overlooked in the rush to claim tax shaming as a significant deterrent against avoidance. In order to explore these opportunities in more detail I review recent scholarship that has posited shame as a critical affect in austerity, and argue that tax shaming needs to be considered alongside other shaming practices. This contextualization points up the centrality of the discursive figure of the ‘taxpayer’ in neoliberal austerity culture, and raises questions about the politics of celebrity tax shaming stories.

**Tax shaming as ‘powerful weapon’**

How have exposés such as the story that *The Times* ran about Jimmy Carr been received? In this section I want to characterize a dominant perception, expressed in diverse ways by a number of different influential commentators and social actors, that tax shaming can play a significant role in the fight for tax justice. *Financial Times* journalist Jonathan Ford has made this argument in its most explicit form:

Tax avoidance has finally joined the list of behaviours no longer regarded as socially acceptable. Well-off celebrities slipping a few million quid into an offshore tax scheme have come to be seen as no better than expense-fiddling MPs or overpaid chief executives. As the pain of austerity has started to be felt, so tolerance of such foibles has evaporated. […]

Closing loopholes takes time, red tape and the near-psychic ability to anticipate the unintended consequences of every tweak. A simpler tax code would be the best answer. But those engaged in such work need all the extra armoury they can get: and there are few more powerful weapons than a really high-profile public shaming. (Ford 2012)

Ford contends that the government needs to take action to simplify the tax code and make tax avoidance more difficult. But as this is a long-term project, the threat of public opprobrium might serve in the meantime to deter well-known individuals from arranging their tax affairs in ways that the public would be likely to find unacceptable. He identifies ‘the pain of austerity’ as the critical context for public intolerance of tax avoidance and for the sense that there is an urgent need to constrain these practices, an argument that has also been taken up by other commentators.

*Guardian* columnist Owen Jones is known for articulating a politics to the newspaper’s left, yet his views on the exposure of the tax-avoiding practices of celebrities and the super-rich resonate with Ford’s ‘powerful weapon’ thesis. Jones dedicated a chapter in his book *The Establishment* (2014) to revealing how wealthy individuals and companies succeed in systematically avoiding tax, a practice that he describes as ‘one of the great scandals of modern capitalism’ (2014, p.203). In February 2015, in a column responding to Conservative donor Lord Fink’s assertion that ‘everyone does tax avoidance at some level’, Jones reiterates HMRC’s precise definition of tax avoidance and affirms the importance of exposing individuals and companies – ‘say, Starbucks or Gary Barlow’ – who ‘make a conscious decision’ to ‘go against the spirit of the law’. Like Ford, he strongly supports the ambition of closing the legal loopholes that permit avoidance: ‘It is possible to target both’, he argues. Lastly, Ford’s reference to the ‘pain of austerity’ is echoed in Jones’s hope that in the ‘era of austerity and cuts’, public anger is beginning to turn against the super-rich.

Trade unions also appear to assent to the ‘powerful weapon’ thesis. Union involvement in tax justice campaigning became much more vocal after the global financial crisis and particularly in the context of austerity. Several unions adopted the position that addressing the ‘tax gap’ (Murphy 2008) could provide an alternative means of tackling the national deficit. This argument became central to union-led anti-austerity campaigning from 2010, as evidenced for example in the Public and Commercial Services Union’s pamphlet *There is an alternative: The case against cuts in public spending* (PCS 2010; see also Murphy 2014). The trade union movement subsequently sought to mobilize the celebrity dimension of the tax avoidance story as a resource to communicate this argument. In 2012, the TUC put together a spoof celebrity gossip magazine ‘to embarrass the government into acting against […] celebrity tax dodgers’ (TUC 2012a). Written by leading tax researcher Richard Murphy (TUC 2012b), the magazine features stories about a comic who deposits his income in an offshore tax haven, a star who gains tax relief by channelling money through a film financing fund, and a wealthy businessman who pays his income to his Monaco-based wife. The position taken in this and other publications is indicative of the TUC’s espousal of the ‘powerful weapon’ thesis: exposing and shaming celebrities ishelpful to the cause of tax justice.

NGOs, campaigners and researchers who work on tax justice also value stories about celebrity transgressions. There is a longstanding recognition in these circles of the difficulty of engaging wider publics with this theme: the topic of tax avoidance is thought to have ‘high technical complexity’ and to lack ‘moral or emotional content’ (Seabrooke and Wigan 2013, p.5). Discussions of the progress made in recent years in the fight against global tax avoidance often begin with the admission that ‘[t]ax avoidance is probably not the most obvious candidate for dinner party conversation’ (Shaheen and Smith 2015, p.31). For these social actors, stories of celebrity tax misdemeanours and their exposure by the national press serve as a resource that lends colour and interest to their cause: it can make tax avoidance *the* compelling dinner party conversation. NGOs such as Oxfam, Christian Aid and ActionAid focus on investigating the tax affairs of corporations rather than celebrities, but they have been happy to capitalize on press-led exposés of such individuals, and in this sense, to lend their support to the ‘powerful weapon’ thesis. In 2013, for instance, ActionAid’s Youth Engagement Manager blogged about Gary Barlow, who had been overwhelmed with critical questions about his tax affairs during a fan engagement session on social media: ‘tax justice has become so rock n roll – well, pop n roll – that it’s entered the popular culture staple of the celebrity Twitter Q&A!’. She noted approvingly that ‘people are getting wise to the importance of tax justice, and that can only be a good thing’, before transferring readers’ attention to ActionAid’s current campaign priorities (Wickenden 2013).

All of these interventions can be situated in a context in which a strategy of ‘naming and shaming’ tax avoiders has become increasingly prevalent in political discourse. In 2009, HMRC were granted powers to publish information about deliberate defaulters in Section 94 of the Finance Act. This authority came into force in April 2010, and was immediately framed in the press, and in grey literature aimed at tax professionals, as HMRC’s power to ‘name and shame’ (for example, Lee 2010). In construing the new law in this way, commentators conformed to an existing discursive framing of comparable interventions by authorities outside of the UK (for example, in the US), and by global organizations such as the OECD (Rosenzweig 2010). By July 2012 (and thus in the wake of the Carr affair), government ministers emerged as key actors in purported acts of ‘naming and shaming’. In an opinion piece for *The Times*, the then Treasury Secretary David Gauke (2012) announced that the government would be taking action to crack down on users and promoters of schemes intended to provide a tax advantage.[[1]](#endnote-1) Gauke’s article avoids the concept of ‘naming and shaming’ tax avoiders, but the intervention was widely reported as a notice of intention by the government to do so. By the end of the year, the question of whether or not tax-avoiding corporations should be exposed had become a significant topic of debate in the Conservative-Liberal Democrat coalition government and in the House of Commons (Hansard 2013). Liberal Democrat Treasury Chief Secretary Danny Alexander was described in the press as ‘shielding tax avoiders’ when he defended taxpayer confidentiality and opposed the tactic of ‘naming and shaming’ (McTague 2012). In January 2013, the House of Commons Committee of Public Accounts published a report on tackling marketed tax avoidance schemes in which the Committee’s conclusion that ‘naming and shaming’ should be employed by HMRC was made explicit:

HMRC publicise details of schemes that do not work [in order] to deter their uptake, but do not name the companies that market, operate and use schemes, despite evidence that public opinion can have a significant impact on the actions of large companies. The Government should consider how to increase transparency by naming and shaming those engaged in the business of tax avoidance and use it to discourage such activity. (House of Commons Committee of Public Accounts 2013, p.5).

Margaret Hodge, the committee’s chair, made a number of media appearances in which she reiterated this recommendation, insistently employing the language of naming and shaming (Channel 4 News 2013).

Jonathan Ford’s ‘powerful weapon’ thesis can be thus be seen as an explicit statement of a view that is held by influential actors across the political spectrum, in a context in which a strategy of ‘naming and shaming’ has become increasingly prevalent and normalized. While no one would argue that publishing information about celebrities’ tax arrangements is a silver bullet that will solve the problem of tax avoidance, it is widely presumed that bringing these transgressions to light mustbe helpful to the cause of tax justice. A number of quite specific assumptions appear to provide the basis for this view. It is assumed that public opinion has turned against tax avoidance, and that the ‘naming and shaming’ of celebrity tax avoiders will thus be met with public opprobrium. This disapproval and anger is contextualized as arising from the pain of austerity – Jones notes that tax avoidance is ‘particularly’ indefensible in this context. Support for tax shaming is invariably expressed alongside a recognition that changes to the law are desirable: ‘[a] simpler tax code would be the best answer’, states Ford. But the powerlessness of HMRC to act, or to act quickly enough, is often remarked upon. Public opinion thus emerges as the only instrument available to tackle this problem.

Tax shaming has not of course been universally welcomed; dissenting voices have argued that this approach may indeed be counterproductive. However, it is notable that even those who criticize tax shaming tend nonetheless to share the assumptions I have just outlined. For instance, economics journalist Tim Harford has argued that ‘a system that is driven by public shaming has gone badly astray’:

Shame is an uneven incentive; it may keep celebrities, politicians and consumer brands in line but less prominent figures and corporations will escape censure. (Harford 2016)

Likewise, journalist Zoe Williams has expressed concern that the shaming of celebrities may hinder interrogation of those members of the tax-avoiding global elite who lack a public profile: ‘you unleash this spurt of vitriol at [singer] Cheryl Cole, and it never amounts to anything’, she argues (2015, p.157). Whilst they are highly critical of tax shaming, Harford and Williams share the assumption with advocates of the ‘powerful weapon’ thesis that celebrities who are tax shamed *will* meet with public disapproval; their concern is with the unevenness of that disapproval, and the danger that celebrities will ‘soak up’[[2]](#endnote-2) media coverage of the topic.

Tax scholar Allison Christians has developed a much more nuanced critique of tax shaming, a phenomenon which she locates in a broader ‘turn to morality’ within both media and tax justice campaign discourse. Christians defines the turn to morality as an effort to provoke public objection to tax avoidance, which is legal and thus cannot be censured on the same basis that illegal tax evasion can (2014, p.39). For Christians, ‘the turn is dangerous in that it confirms the legitimacy of […] using non-legal, “soft law” standards to push tax policy in a given direction’ (2014, p.39-40). It also distracts us from the governance failure (in short, corporates’ influence on the OECD and global tax law) that has made widespread tax avoidance possible. The alternative solution, she proposes, is to manage taxpayer behaviour ‘by law rather than social sanction’ (2014, p.40). Like Harford and Williams, then, Christians assumes that shaming leads to public opprobrium, but her argument regarding governance failure is an important one, which will be discussed again in the conclusion to this article.

**Questioning the ‘powerful weapon’ thesis**

There are a number of ways in which cultural studies and cultural economy perspectives can be brought to bear on the phenomenon of tax shaming, raising questions as to the validity of the ‘powerful weapon’ thesis. Perhaps the first point to make is the most obvious one: that appraisals of tax shaming tend to take for granted the kind of response that this genre of reporting may provoke in readers and in the general public. We could characterize this ‘ideal’ response as both anti-tax avoidance and anti-celebrity in nature. In terms of attitudes to taxation, there is some evidence – in the form of opinion polls – that the majority of UK citizens regard tax avoidance as offensive, unfair, or morally wrong. For example, a poll conducted for the *Sunday Times* by YouGov in February 2015 found that 59% of participants considered legal tax avoidance to be unacceptable (see also ComRes 2013). While that is an encouraging figure, it is important to recognize that the other 41% of individuals who were polled understand tax avoidance differently. As Jeremy Leaman and Attiya Waris (2013, p.7) have argued, taxation is a significant component in the relationship between citizen-taxpayers and governments, and that relationship should not be defined and understood ‘in terms of a limited set of rationalities’, but rather as ‘multidimensional’.

In assuming that these stories will meet with public outrage, commentators on tax shaming also appear to take for granted that exposés will prompt a critical, anti-celebrity response. This assumption may derive in part from the association of naming and shaming practices with the tradition of journalistic revelation and exposure. Fred Inglis argues that early twentieth century ‘muckraking’ in the US bestowed on the profession a ‘populist and progressive politics’ (2010, p.122). In exposing the corrupt affairs of the very rich, small-town reporters ‘spoke precisely to and for that strong tradition of local and upright domestic dignity and churchly rejection of extreme wealth which characterized so many aspirant Americans of 1900’ (Inglis 2010, p.126). In the contemporary context, practices of naming and shaming can be readily contextualized within liberal theories of the press and thus construed as working for the public good (see for example Rowbottom 2013) and as contributing to the role of the press as ‘watchdog against concentrations of power’ (Curran 1985, p.285). Yet while contemporary culture may be ‘awash with anti-celebrity sentiments’ (Redmond 2014, p. 132) – some of which may derive from antagonism towards sites of elite power – it is also saturated with opportunities for other feelings towards and modes of identification with stars, and publications that engage in the shaming of celebrities also perpetuate their adulation. Both Carr and Barlow maintain an extensive fan base and sustain distinct forms of celebrity. It certainly seems worth considering the possibility that these stories, and the celebrity lives that they animate, offer opportunities for identification that are overlooked in the rush to claim tax shaming as a significant deterrent against avoidance. Thus the powerful weapon thesis lacks attention to both the multidimensional rationalities that inform citizens’ attitudes to taxation, and the multiple forms of identification and dis-identification that stories of celebrity misfortune might offer – both to that celebrity’s fans, and to more ambivalent members of the public.

Second, the ‘powerful weapon’ thesis tends to assume that what is significant about stories of celebrity tax avoidance is the way that the figure of the tax *avoider* is configured. In assuming that the general public will be outraged by celebrities’ tax affairs, the ‘powerful weapon’ thesis assumes that readers of these stories are being interpellated and constituted as the tax avoider’s opposite: as taxpayers. But the question of how these stories might animate or ‘make up’ (Hacking 2002, Boll 2013) this figure of the taxpayer requires more careful thought.

Third, there has been almost no discussion on the part of left-of-centre commentators about the publication context in which celebrity tax shaming has taken place. While it has been noticed that the mainstreaming of the issue of tax avoidance is apparently so widespread as to have reached right-wing papers such as *The Times* and the *Daily Mail*, there hasn’t been any consideration of *why* these papers are telling stories about tax avoidance, and in what way these stories might shore up their proprietors’ interests. Given that the tax affairs of both Rupert Murdoch and Lord Rothermere, respective owners of these papers, have previously come under scrutiny (Martinson 2016, Leigh 2014), these questions bear further consideration.

In sum, the ‘powerful weapon’ thesis and the assumptions on which it appears to be based raise a number of important questions about the phenomenon of celebrity tax shaming. What forms of identification do these stories offer? How are the figures of both the tax avoider and the taxpayer represented and performed? And how, therefore, might these stories shape taxation imaginaries? In the remainder of this article, I address these questions in the following way. In order to provide a framework for understanding and assessing reader identification with the figure of the taxpayer, I align celebrity tax shaming with other acts of public shaming, within the ‘moral economy’ of austerity (Clarke 2013). I go on to discuss the significance of the figure of the taxpayer in neoliberal culture, and the implications that follow from a strengthening of and identification with this subject position. In the final part of the article I consider the possibility that readers and members of the public more generally may reject their interpellation as taxpayers, and may instead identify with the ‘shamed’ celebrity or tax avoider. I discuss the appeal that this figure might hold, and the rationalizations vis-à-vis avoidance, evasion and escape that it helps to support.

**Public shaming in austerity**

The idea that there is widespread public outrage about the avoidance of tax by corporations and elite individuals, and that this outrage can be further whipped up and used to challenge the activities of tax avoiders, points to a broader context for the emergence of tax shaming, identified in the ‘powerful weapon’ thesis as ‘austerity’. If ‘the emotional terrain is crucial in understanding both the operationalization and experience of austerity politics’ (Clayton *et al.* 2015, p.31), and shame is a critical affect in austerity (Helms *et al.* 2010), I suggest that we will gain a better understanding of the implications of ‘naming and shaming’ celebrity tax avoiders if this phenomenon is considered alongside other shaming practices and other financial behaviours deemed ‘shameful’ in the post-crisis conjuncture.

As many have now argued, the shaming of specific social groups through stigmatizing discourse and negative stereotyping has emerged as a significant means through which the neoliberal rationalization and legitimation of austerity has been achieved. This account is founded on the argument, articulated here by John Clarke and Janet Newman (2012, p.300), that in the years following the global financial crisis of 2007-8 there was a fundamental ideological reworking of the dominant image of that crisis:

it has been ideologically reworked from an economic problem (how to ‘rescue’ the banks and restore market stability) to a political problem (how to allocate blame and responsibility for the crisis): a reworking that has focused on the unwieldy and expensive welfare state and public sector, rather than high risk strategies of banks, as the root cause of the crisis.

Tactics of ‘shaming’ have been identified as critical to this process of allocating blame. Through the identification of the behavioural flaws and irresponsibility of ‘low-value individuals’, unemployment and dependence on ‘benefits’ have been consolidated as shameful (Hill, 2015, p.568; see also Mckenzie 2015, p.206). For David W. Hill and others, welfare shaming ‘amounts to an attack on the principles of welfarism’ (2015, p.568), and serves to consolidate popular consent to the rolling back of the welfare state (see also Jensen 2014). Reducing the size of the state will ‘liberate’ hard-working taxpayers from the ‘burden of and responsibility for’ these abject others (Kokoli and Winter 2015, p.5) – and, by implication, result in them paying less tax.

A number of scholars have sought to interrogate the way in which the issue of tax avoidance articulates to the ideological landscape and moral economy of austerity. Criticism of the ideologically dominant narrative of austerity has provided a basis on which to welcome the exposure of the tax avoiding practices of various corporations and celebrities, with the attention-grabbing activities of activist group UK Uncut receiving particular approval. For Alan Finlayson (2011), UK Uncut’s interventions can be construed as an ethical demand that finds the actions of tax avoiders ‘at odds’ with the principle of national solidarity summed up in the slogan ‘we’re all in this together’ (Cameron 2009). Making a slightly different argument that nonetheless points to the unsettling quality of tax justice campaigners’ activities, Brown *et al.* (2012, p.88) note that the exposure of wealthy individuals’ tax arrangements ‘disrupts the argument that current regimes of austerity […] are an inevitable consequence of the state of public finances’. In short, it has been argued that the effort to focus public attention on tax avoidance ‘undermines the messages and messengers of the austerity story’ (Afoko and Vockins 2013, p.21).

The ‘powerful weapon’ thesis assumes that the general public will be outraged by news of celebrity tax avoidance because they have experienced or witnessed the pain of austerity. In fact there is arguably a deeper assumption at work here: that UK Uncut’s ‘correlation between tax avoidance and cuts’ (O’Hagan 2011), and the broader claim that spending cuts could be avoided if elite individuals and corporations paid their tax, have been widely assimilated and accepted. Tax shaming presents further evidence of the unfairness and unevenness of austerity, and so it can be regarded as supplementing and reinforcing such a claim. In an extrapolation of Finlayson and Brown *et al*.’s arguments, which emphasize the disruptive quality of tax justice rhetoric, we might posit that tax shaming – whether of celebrity elites or of corporations – repoliticizes austerity, reminding wider publics that there are alternatives to the spending cuts imposed by UK governments since 2010. We might moreover argue that the ‘naming and shaming’ of celebrity individuals disrupts the ideological work that shaming performs elsewhere in the moral economy of austerity: it opens up the perspective, in other words, that ‘shirkers’ and ‘scroungers’ might not be the right subjects to blame for the abject state of the public purse.

The problem with this reading of tax shaming, and indeed of the potential for tax justice rhetoric to trouble the argument that ‘there is no alternative’ to austerity, is that the legitimation of austerity has apparently been very effective indeed (Stanley 2014, Mercille 2015, Brown 2016). In 2015, the British electorate returned a pro-austerity government to power, enabling George Osborne to initiate a second phase of austerity (Wren-Lewis 2016). Anti-austerity politics, within which the ‘tax gap’ argument has had a key role, has simply not been successful in building a message that is powerful enough to disrupt the case for austerity (Bramall, Gilbert and Meadway 2016). Indeed, Osborne’s fiscal approach was curbed only by the transition to Theresa May’s premiership in the wake of the EU referendum vote, and his replacement by Philip Hammond. Read in this light, the disruptive quality of celebrity tax shaming – the ability of these stories to repoliticize austerity and to challenge the laying of blame on welfare ‘scroungers’ – seems vastly overestimated. Rather than imagining (or hoping) that celebrity tax shaming displaces welfare shaming, it seems more compelling to explore the possibility that these shaming acts might resonate with each other, and that readers and broader publics might be outraged by both forms of aberrant financial behaviour. Not only does this possibility coincide more convincingly with the dominant austerity narrative, it also begins to offer an explanation as to why newspapers including the *Daily Mail* and *The Times* want to tell these stories. In order to develop this argument further, the next section examines the figure of the ‘taxpayer’ in neoliberal culture.

**‘Taxpayers’ and their others**

The ‘taxpayer’ has emerged as a significant subject position within austerity discourse (Stanley 2016). Stuart Hall identifies the ‘taxpayer’ as one of two discursive figures (the other is the ‘customer’) that were promoted within the New Labour variant of neoliberalism (2011, pg.715), building on its discursive centrality within Thatcherism (Hall 1988, p.49). Neoliberal culture fosters distrust towards the poor and unemployed; ‘taxpayers’ interests need to be ‘defended against the threats posed by the greedy poor and their incessant petitions for state-sponsored welfare’ (Winlow and Hall 2013, p.14). In the context of austerity, what is critical to the development of this discursive figure is the way in which the taxpayer’s purported ‘interests’ are used to redraw social divisions. Not only is the distinction between the hard-working taxpayer and the welfare recipient strengthened (Pantazis 2016, p.8), but residual solidarities between people on low incomes and benefit claimants are diminished, as common economic interests are instead concocted between the low wage earner and ‘the extravagantly paid banker’ (Winlow and Hall 2013, p.102; see also Jensen and Tyler 2015, p.483). To this argument we can add the observation that the position of the taxpayer is ‘vehemently inclusive’ (Stanley 2016, p.401); anyone who pays income tax and makes national insurance contributions is encouraged to identify with it, while virtually nobody wants to be identified as a benefit scrounger (Stanley 2016, p.401).[[3]](#endnote-3) The moral economy of austerity ‘is thus not simply a re-run of traditional moralizing about welfare claimants, but rather a use of welfare to refashion economic and social relations on a grander scale’ (Morris 2016, p.101).

In problematizing the emergence of the favoured figures of the ‘consumer’ and the ‘taxpayer’ under New Labour, Hall (2011) means to draw our attention to the social relations that are obscured when citizens are encouraged to think about themselves in these terms. When we identify as taxpayers, our identities as recipients and beneficiaries of public goods and services are ignored, or at least taken for granted. The ‘taxpayer’ identity that is promoted in neoliberal culture is not one that fosters pride in taxpaying and its outcomes; it doesn’t function to open up a conversation about the value of a high taxation society. On the contrary, as the critical scholarship set out above establishes, the figure of the taxpayer emerges in order to describe a position of weakness: that is, having to bear responsibility for the feckless poor. Taxpayers are constantly at risk of being taken for a ride, and the government’s austerity measures are consequently designed to defend and protect this respectable but vulnerable group. These associations support a rationality whereby taxpaying is something that is done with conscience but at the same time with reluctance, and always with a view to reducing the contribution that one is required to make. In this ‘everyday libertarian’ imaginary (Murphy and Nagel 2002, p.33) – which we might more readily associate with strands of Republicanism in the US – taxation is a more-or-less resisted form of expropriation (Leaman and Waris 2013, p.5).

It is of course theoretically possible for readers of tax avoidance exposés to identify with the figure of the ‘taxpayer’ while cleaving to a conception of that discursive position that is ‘residual’ – to borrow Raymond Williams’s (1977, p.121) term. It is possible to embrace the identity of the taxpayer and at the same time to reject the idea that one of the principal roles of government is to find ways of taking less tax from its citizens, and instead to celebrate this economic transaction between the individual and the state. However it is important to recognize that this position has become very marginal indeed. It has few public proponents (Williams 2015, p.153) and is rarely articulated in the mainstream media. By contrast, the dominant discursive figure of the taxpayer – the beleaguered version that I have just been describing – is very well represented, not least by the Taxpayers’ Alliance, a neoliberal, free market think tank that has become a key source for the right-wing and local press (Berry 2016, p.7; see also Murphy 2015). The press is a central mechanism in the amplification of the figure of the taxpayer, and the broadsheets assume this identity for their readers and invariably speak on their behalf (cf. Mylonas 2015). Indeed, this language has even found its way into centre-left-political critique of tax avoidance. For instance, in a biting attack on celebrity hypocrisy concerning tax avoidance and philanthropy, satirical columnist Marina Hyde (2009, p.104) nonetheless invokes the category of jeopardized ‘taxpayers’ money’. Thus in mainstream debate about tax, there are limited resources to support a more affirmative and progressive identity for the ‘taxpayer’.

This critical debate about the centrality of the discursive figure of the taxpayer in neoliberal and austerity culture confirms the urgency of interrogating how this figure is consolidated and where ‘taxpayers’ interests’ are articulated. In Liam Stanley’s helpful discussion of the social construction of the ‘taxpayer’ and group identification with this figure, he argues that the meaning and significance of the ‘taxpayer’ is produced in opposition to both the undeserving, welfare-claiming, non-contributive poor *and* a ‘free-riding super rich’ elite (2016, p.399): in focus groups he conducted, ‘[t]he key distinction between the taxpaying and undeserving groups was the extent to which people make a “fair” contribution to state revenues and the extent to which people strive to meet this normative goal’ (2016, p.391-2). Indeed, the idea that there is a comparison to be made between different kinds of non-taxpayer – those at the top and bottom of the socio-economic scale – is often implicitly reinforced in debate about tax avoidance. In a UK Uncut campaign from 2010, an image of the businessman and one-time government advisor Sir Philip Green is positioned on a bull’s-eye target, a motif often used in HMRC posters to convey the idea that they are pursuing tax avoiders, cheats and fraudsters. In borrowing this iconography UK Uncut want to convey that Philip Green is a more appropriate target for HMRC’s scrutiny than false benefit claimants, but the poster also has the effect of consolidating the position of the ‘taxpayer’, whose meaning is produced in opposition to both elite and small-time tax avoiders.

These observations signpost an alternative reading of celebrity tax shaming that differs substantially from the ‘powerful weapon’ argument outlined above. On this account, further evidence that members of a rich elite are able to evade their responsibility to make a ‘fair’ contribution may consolidate the opposing figure of the ‘taxpayer’ and readers’ identification with that position. Stories about celebrity tax avoidance exacerbate the idea that ‘we’ (readers of these stories) are contributing and ‘they’ (the welfare-claiming poor *and* the super-rich) aren’t, strengthening that broad and inclusive position of the ‘taxpayer’. Recalling Hall’s analysis, we can further assert that this taxpayer identity is not a progressive one: it more closely resembles the long-suffering, dispossessed taxpayer of the libertarian imaginary. Thus this genre of reporting may also contribute to a deepening of *anti-tax* feeling amongst those who strongly identify with the position of the ‘taxpayer’.

The lack of agency that is often attributed to the government and HMRC when strategies of naming and shaming are condoned (for example by Margaret Hodge and the PAC) may strengthen this logic. If HMRC are more or less powerless to take action against tax-avoiding corporations and individuals, or at least unable to close loopholes quickly enough, taxation is never going to be ‘fair’. It is notable that alongside tales of celebrity tax avoidance, the right-wing press frequently publish stories about the incompetence of HMRC: ‘Just one super rich tax cheat nailed in seven years’ (Salmon 2016) is a sample headline. Following this logic, the only means of reducing the burden on beleaguered taxpayers is by lightening their load: that is, by shrinking the size of state and reducing levels of individual taxation. In this way, celebrity tax shaming may be contributing to the legitimation of fiscal consolidation (Stanley 2016) and consequently the privatization and marketization of public services, through its bolstering of the figure of the taxpayer and that subject’s prospects.

**Fantasies of ‘exitability’**

As I expressed earlier in this article, one of the problems with the ‘powerful weapon’ thesis is that appears to take for granted the kind of response that this genre of reporting may provoke in readers and in the general public, both in terms of their attitude to taxation and their engagement with celebrity. It is however quite clear that these stories afford different and divergent responses. Having discussed the ways in which tax shaming animates the figure of the taxpayer, I now want to consider briefly the ways in which these stories deliver opportunities for identification with a celebrity, and thus with the discursive figure of the tax avoider.

We might begin by considering how being a fan of Jimmy Carr, Gary Barlow, or one of the other celebrities who have been subject to exposure might inflect a response to their ‘shaming’. The ‘mediated intimacy’ (Drake and Miah 2010, p.62) that characterizes contemporary celebrity, along with the knowledge of the celebrity gained through being a fan, may offer resources to concoct compelling explanations or justifications for their aberrational behaviour – allowing the fan to adopt a position of ‘knowing’ and ‘understanding’ that celebrity better than a non-fan. For instance, familiarity with a celebrity’s life story – gained, perhaps, from an autobiography or memoir – might position the celebrity within a trajectory of upward social mobility (Biressi and Nunn 2013, p.94). The fan might identify with this story, and use it to contextualize that star’s financial behaviour in a sympathetic way. They may take as intended the notion that the celebrity in question has ‘*earned* their success and their prosperity’ – a message that this genre often strives to convey (Biressi and Nunn 2013, p.103) – and conclude that, given such humble origins, he or she ‘deserves’ the rewards that they are currently sheltering in a tax scheme. In its assertion that ‘Gary was born on the wrong side of the tracks’ (Smith 2013, p.12), Barlow’s authorized life story certainly affords such interpretations.

Readers who feel more ambivalent about the celebrity in question may also find opportunities for identification with him/her in tax shaming stories. The critical context here is one in which risk-taking behaviour can be understood as a constitutive element of contemporary celebrity. For Chris Rojek, celebrities’ high social prestige permits them to behave in ways that would not usually be acceptable, a form of existence he describes as ‘frontierism’ (2012, p.8). Although risks can be taken with any form of behaviour, financial jeopardy is particularly salient. Mentioning Wesley Snipes’s 2008 prison sentence for tax evasion, Rojek argues that spectacular financial risk-taking is seen as an integral component of a frontier existence: ‘It is ordinary people who pay their bills on time […]. Stars do what the rest of us are too frigid and timid to try’ (2012, p.37). There is, he contends, ‘evident public approval for bloody-minded behaviour that dares to go where ordinary people fear to tread’ (2012, p.39). John Urry offers support for this view when he argues that until recently it was widely accepted that ‘[o]ne feature of a celebrity life was to be remunerated in ways which avoided paying much tax’ (Urry 2014, p.66). Thus, in a general sense, readers of tax avoidance éxposes may be both less surprised by and less disapproving of that behaviour than the ‘powerful weapon’ thesis expects.

Together with Rojek’s concept of frontierism, Urry’s notion that tax avoidance can be seen as constitutive or defining of the celebrity existence is suggestive of a further – or perhaps deeper – form of identification that celebrity tax shaming stories may offer. In a discussion of post-Panoptical power relations, Zygmunt Bauman has argued that:

The prime technique of power is now escape, slippage, elision and avoidance, the effective rejection of any territorial confinement with its cumbersome corollaries of order-building, order maintenance and the responsibility for the consequences of it all as well as of the necessity to bear their costs. (Bauman 2000, p.11)

Citing Bauman’s analysis, Urry points to the capacity of a ‘kinetic elite’ to avoid tax as an especially significant example of this ‘exitability’ (2007, p.201). Writing about the role of Caribbean islands in the offshore economy, he argues that these spaces are significant not only for the fact that they facilitate elite mobility, but also because they support ‘dreamworlds for the super-rich’. These dreamworlds ‘provide models of lives that through multiple media and global travel, inflame the desires for similar kinds of often addictive experience from parts of the world’s population’ (Urry 2010, p.206). Tax shaming stories that capture this sense of mobility and ‘exitability’ might accordingly serve as a resource for readers’ fantasies of escape, evasion or exit from various forms of restriction imposed by or associated with the (nation) state, from the confines of UK tax law and the responsibility to act as conscientious citizen, to the geographical boundedness of domicile on the island of Great Britain.[[4]](#endnote-4)

There are therefore a range of ways in which stories that ostensibly ‘shame’ celebrities can be seen to support identifications that favour the figure of the tax avoider, ranging in intensity from informed sympathy to aspirational desire. Whether it is through excuse, vindication, or active advocacy, these identifications support a taxpaying imaginary in which it is legitimate for individuals to aspire to retain as much of their income as possible, and to actively make use of strategies to ‘keep the taxman at bay’.

**Conclusion**

Press exposés of celebrity tax avoidance have helped to turn offshore finance into a widely debated issue. However, as I have explored in this article, it is far from clear that these stories serve as a ‘powerful weapon’ in the fight for tax justice. In making this assertion, political commentators and other key social actors have tended not to account for the multidimensional rationalities that inform citizens’ attitudes to taxation, or the multiple forms of identification that stories about celebrities and their lifestyles offer. I have argued that these stories, and their reception and interpretation, need to be situated in a socio-cultural context in which ‘taxpayers’ and their interests dominate. The discursive figure of the taxpayer is increasingly painted as longsuffering, and as incessantly solicited for funds to prop up a work-shy, non-tax-paying underclass. Influential organizations such as the Taxpayers’ Alliance support the notion that taxpayers’ interests need to be defended against such demands, deepening libertarian sentiments of tax minimization. Meanwhile, an affirmative and progressive identity for the ‘taxpayer’ is becoming residual, and there are weak resources to support such an identity.

My reading of the tax exposé genre suggests that it offers two obvious points of identification. Readers are interpellated by the news media as taxpayers, but contemporary celebrity culture also supports their identification with the tax avoider. These positions might be assumed to be antithetical. But what is interesting is that both identifications can be shown to promote fantasies of tax minimization and ‘efficiency’. On the one hand, tax shaming stories present further evidence to the beleaguered taxpayer that neither the rich nor the poor are making a ‘fair’ contribution, strengthening a libertarian logic of privatization, lower taxation and acquiesence to the free market. On the other hand, those that sympathize or identify with the ‘shamed’ celebrity may find resources in these stories that support fantasies of ‘exitability’ from the responsibility to act as a conscientious taxpaying citizen, strengthening a logic that avoidance is entirely legitimate.

The shaming of tax avoiding celebrities has taken place across the news media, but it is notable that *The Times* have led on a number of the exposés discussed in this article, and that these stories have also appeared in other right-wing newspapers such as the *Daily Mail*. The proprietors of these publications have themselves been scrutinized for their involvement in offshore finance, and their papers don’t seem a natural home for stories that articulate the demands of the tax justice movement. My analysis helps to explain why tax exposés appear in these newspapers. While they may ostensibly appear to support a democratizing politics of fair taxation and can mistakenly be aligned with a populist and progressive tradition of journalistic revelation, I have argued that the context for their reception is critical, and that this context will tend to perpetuate anti-tax sentiment and fantasies of tax minimization.

The right-wing press also favours stories about the incompetence of HMRC, and the ineffectiveness of this government department is also a theme within critical commentary on celebrity tax shaming. As I argued earlier this article, the lack of agency that is often attributed to HMRC when strategies of naming and shaming are condoned strengthens the argument that taxation is never going to be ‘fair’. Repeated attacks on HMRC also recall Allison Christians’s (2014) argument that the turn to morality in tax justice discourse distracts us from the governance failure that has made widespread tax avoidance possible. Instead of simply castigating tax collection agencies for their failures, we should, she implies, be focusing on the weaknesses in global tax law that are the result of excessive corporate influence on bodies such as the OECD.

Stories about celebrities, their lifestyles, and their attitudes towards taxation could play a significant role in shaping alternative economic imaginaries and more progressive attitudes towards taxation. Instead of focusing on aberrational behaviour, one opportunity might lie in greater coverage of celebrity tax advocacy, such as the views that have occasionally been articulated by figures such as J K Rowling or celebrated by interventions such as Christian Aid’s Tax Superhero Award. Rowling’s explanation of her reasons for remaining a domiciled taxpayer offer an explicit alternative to the fantasies of ‘exitability’ that celebrity tax shaming stories support:

The main [reason] was that I wanted my children to grow up where I grew up, to have proper roots in a culture as old and magnificent as Britain’s; to be citizens, with everything that implies, of a real country, not free-floating ex-pats, living in the limbo of some tax haven and associating only with the children of similarly greedy tax exiles. (Rowling 2010)

However, in order to make a significant contribution towards a more democratic tax culture in the UK tax advocacy would need to be accompanied by a much deeper transformation of that culture (Massey and Rustin 2014), and in particular by a revolution in popular understanding of the value of fiscal contribution, and a re-making of the discursive figure of the taxpayer in positive, progressive terms.

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1. The ‘disclosure of tax avoidance schemes’ or DOTAS regime. See: https://www.gov.uk/guidance/disclosure-of-tax-avoidance-schemes-overview [↑](#endnote-ref-1)
2. A phrase used by Laura Clancy, in conversation about this topic. [↑](#endnote-ref-2)
3. It is of course the case that everyone, including those who don’t pay income tax, is subject to indirect taxes in the form of VAT and tobacco, alcohol and fuel duty, and is thus a ‘taxpayer’. In 2011-12, a higher proportion of gross household income was taken in all taxes from the bottom 10% as compared to the top (Ruane and Byrne 2014). [↑](#endnote-ref-3)
4. Celebrity tax avoiders who seek recognition via the British honours system can find this ‘exitability’ called into question. Margaret Hodge called for Barlow to be stripped of his OBE following the Liberty exposé (PA 2014) while David Beckham’s nomination for a knighthood was reportedly blocked after he was ‘red flagged’ by HMRC (Booth and Grierson 2017). [↑](#endnote-ref-4)