

# 5 What are we going to do about the rich?

## Anti-elitism, neo-liberal common sense and the politics of taxation

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### Introduction

It's early Spring 2019, and I'm listening to a new song by the Pet Shop Boys on YouTube. The song's lyrics itemise and complain about the extravagant habits and behaviours of the super-rich, from buying football clubs to acquiring media outlets, before moving inexorably to their tax arrangements: "They're avoiding paying taxes/While the welfare state collapses [...] What are we gonna do about the rich?".

In the long decade since the financial crisis, tax issues have gained considerable political salience in the UK and around the globe. Stories exposing the avoidance of tax by celebrities, politicians and business leaders regularly circulate in the press and social media, and opinion polls indicate that the topic is of significant public interest.<sup>1</sup> In defining "the rich" as tax avoiders, the Pet Shop Boys' song is exemplary of a broader popular culture in which the issue of tax avoidance has helped to bring wealthy elites into focus. Taxation has served as a terrain on which "the elite" have been imagined and defined and an antagonism between *them* and *us* has been played out. It is not surprising that this construction of the rich as tax avoiders has been adopted and bolstered by movements on the left. Political parties who have pursued left populist strategies in the 2010s – specifically Podemos in Spain and the UK Labour Party under the leadership of Jeremy Corbyn – have espoused this view. What has been more remarkable is the proliferation of complaints against elite tax avoidance right across the political spectrum. Senior leaders of the UK Conservative Party have declared that those who evade taxes are "leeches on society", that aggressive tax avoidance is "morally repugnant" and that individuals and businesses "must pay their fair share" (BBC, 2013; Osborne, 2011). There are even some sections of the rich who have aligned themselves against their tax-avoiding peers. In 2020, a group of super-rich individuals from around the globe published an open letter noting that "tax avoidance and tax evasion have reached epidemic proportions" and demanding higher taxes on millionaires and billionaires (Millionaires Against Pitchforks, 2020).

For decades, "common-sense" thinking about taxation has been dominated by neo-liberal ideas (Hall and O'Shea, 2013) which align the interests of the rich with the public interest and posit that taxation inhibits the

entrepreneurial risk-taking of society's wealth creators. Yet these recent popular cultural and political developments are suggestive of a certain shift in common-sense thinking about taxation and the rich – or, at the very least, of the availability of a potential resource for the critical contestation of neo-liberal tax regimes. My aim in this chapter is to consider the political implications of the new visibility of tax-avoiding elites and, in particular, the extent to which it creates opportunities to challenge the neo-liberal ideas that have become embedded in common sense about taxation. Although my discussion is centred on the UK, neo-liberal ideas about taxation circulate around the globe, making it useful to reference other national contexts, including the US, Spain, Ireland and France.

There are four parts in this chapter. In the first part, I review the neo-liberal ideas about taxation that have become sedimented in common sense over the last four decades. I go on to identify some of the key frames through which “the rich” have been discursively constructed in the crisis years of the 2010s. In the third part, I discuss how the characterisation of elites as tax avoiders has been exploited by political parties on the left, who have sought to use tax issues to enable “the people” to recognise that neo-liberal economic policies privilege elites and are designed to serve their interests. In the last part of the chapter, I evaluate the new visibility of elites as tax avoiders and their activation as adversaries in left politics and consider the opportunities that the political salience of tax avoidance in the 2010s presents to left political actors. This final part of the chapter moves through three stages in which I assess the specificities of the elites, the people and the political demand that have emerged on the terrain of debate about tax avoidance. I argue that while the construction of elites as tax avoiders has helped to foreground the ways in which neo-liberal capitalism is designed to favour the economic interests of the few, it has not supported the consolidation of diverse grievances against the current economic system into a general political demand. The chapter contributes to our understanding of the “performative dimension” (Laclau, 2007, p.14) of ideas about taxation in contemporary political debate and popular culture.

### **Neo-liberalism and common sense about taxation**

It is essential in any discussion of neo-liberalism to begin by noting the heterogeneous nature of this complex political, economic and ideological formation, the “elasticity of neoliberal norms and principles” (Slobodian and Plehwe, 2020, p.11) and the interpenetration of those norms with competing philosophies (Cooper, 2017). It is also helpful to distinguish between neo-liberal economic policy and practice, neo-liberal “free market” ideology and the neo-liberal ideas that have become sedimented in common sense – although these three planes are closely imbricated and often mutually reinforcing.

Low taxation is recognised as a key orientation and destination in the neo-liberal agenda, and so tax policies are often used to identify the neo-liberal quality of past and ongoing economic practice. When critics characterise neo-liberal economic policies, tax reduction for wealthy individuals and

corporations invariably appears near or at the top of a list which also includes deregulation, privatisation and marketisation (Brown, 2016; Jessop, 2015). Ronald Reagan's tax cut in 1981 is seen, more than any other policy intervention, as "the most important instance of American neo-liberalism" and as a central pillar in the rise of the market society (Prasad, 2012, p.352). If the goal of neo-liberalism is to promote a competitive order in which individuals are encouraged to behave as free market actors, a commitment to low taxation is understood to support that goal by placing limits on the state's capacity to intervene in the functioning of the market, for example, through policies which seek to redistribute wealth and to be consistent with the ambition to free entrepreneurial actors from these interferences.

In this chapter, I am primarily interested in the third plane of neo-liberalism: the "neo-liberal" elements of "common sense". By "common sense", I refer to the Gramscian concept of popular understanding and knowledge defined by Stuart Hall and Alan O'Shea as "a form of 'everyday thinking' which offers us frameworks of meaning with which to make sense of the world" (2013, p.8). Common sense contains "[b]its and pieces of ideas from many sources", thus, the frameworks of meaning that enable people to make sense of taxation are not identical to neo-liberal ideology. These frameworks are also composed of elements from past political projects and philosophical traditions, such as welfare capitalism, some of which may support insights guided by "good sense" (Hall and O'Shea, 2013, p.10). Nevertheless, common sense about taxation is often judged to be very strongly shaped by neo-liberal ideas and lacking in alternative resources to counter those ideas. While other aspects of the neo-liberal project have modulated over time, the orientation towards low taxation both in neo-liberal ideology and economic practice has been comparatively consistent, helping to secure its sedimentation in common sense. Writing about "hegemonic common sense about taxation", Doreen Massey submits that "[i]n the unthought assumptions of everyday speech, tax is a (necessary) evil" (2016b, p.161).

Turning specifically to the subject of rich elites and taxation, there are a series of interlinked neo-liberal ideas which are strongly embedded in common sense and are in turn linked to other powerful explanatory narratives. Firstly, the idea that the rich have worked hard for their money – that they have earned it through legitimate entrepreneurial activity – is supported by a wide consensus that we live in a "meritocratic" society. As Jo Littler (2018) has demonstrated, the notion of meritocracy has become absolutely central to the legitimisation of plutocratic neo-liberal capitalism. Wealth that is seen as legitimately accrued in a meritocratic system is insulated from debates about inequality because the latter tends to be justified and naturalised (Harvey et al., 2015). Neo-liberalism further legitimates the unequal distribution of wealth through the idea that the innovation and enterprise which produce economic growth derive from the risk-taking and shrewd investments made by entrepreneurs (Mazzucato, 2013). Wealth is said to "trickle down" to everyone else in that society through the production of jobs and economic activity.

Neo-liberalism holds that it is essential to keep taxes low, so as not to inhibit the productivity of these entrepreneurial individuals. Indeed, according to one powerful common-sense notion, there is an ideal level of taxation that will optimise incentives to work, innovation and productivity. Taxing individuals above this ideal rate is said to disincentivise risk-taking or, even worse, lead to the removal of assets from the jurisdiction in question. We have become accustomed in the UK to warnings that the super-rich will “leave the country” if tax rates are increased. In the run-up to the 2019 general election, for example, the billionaire founder of a mobile phone company vowed to leave if the Labour Party formed the next government, claiming he would “just go and live in the south of France or Monaco” (Neate, 2019). These threats illustrate that the capacity for an individual to organise their affairs so as not to pay too much tax has come to be regarded as a legitimate feature of the lives of celebrities and the super-rich (Urry, 2014). Neo-liberalism frames tax avoidance by the wealthy as the fault of governments who have designed uncompetitive tax policy, while the rich are cast as “deserving” of their wealth and shrewd in their use of legal loopholes. In a debate with Hillary Clinton during the run-up to the 2016 US presidential election, Donald Trump famously claimed that avoiding federal income tax made him “smart” (Diaz, 2016).

These ideas about ideal levels of taxation and trickle down derive largely from supply-side economics and discredited theories such as the Laffer curve (Prasad, 2012). Yet they have become deeply embedded in common sense and they provide powerful frameworks for understanding debates about taxation and the economy in general. The popular non-fiction book *What Everyone Needs to Know About Tax* delivers an “entertaining and informative look at the UK tax system” and promises to take the reader beyond the “media hype” (Hannam, 2017). Adopting a rational, pragmatic tone, the book reiterates key neo-liberal ideas about taxation as established truths: “A common suggestion to meet the government’s need to raise more money is to tax the rich. Sadly, things are a bit more complicated than that”, the author explains (Hannam, 2017, p.10). Reviewing the effort to maintain higher rates of taxation on the super-rich in the 1970s, he claims that “[m]any of the most talented individuals just left the country. [...] When the tax burden is heavy, it drives them out of the country”. The author ends this section of the book by concluding that high marginal rates on the rich are “economically perverse” (Hannam, 2017, p.12).

There is a final neo-liberal idea which does not relate directly to the rich and wealthy but does have an important bearing on the topic of this chapter. This idea is uncritically repeated in media discourse and by actors across the political spectrum on a routine basis. Over the last forty years, the “taxpayer” has become a significant subject position in neoliberal culture. Emerging as a discursive figure within Thatcherism (Hall, 1988, p.49), the taxpayer was later promoted within the New Labour variant of neoliberalism (Hall, 2011, p.715) and is also central to political discourse in the US (Williamson, 2018) and many other countries. The figure of the taxpayer became a focal point in

the context of the extension of competitive markets into domains of social life previously serviced by welfare states. Opportunities for individuals to opt for private provision of health, education and other services increased in the 1980s and 1990s. These opportunities position citizens as “customers” ready to exercise freedom of choice between the options made available to them by private markets. As the middle classes in particular become habituated to providing for themselves in this way, the payment of taxes – which provide “generalized support to the community as a whole” (Streeck, 2017, p.12) – become open to greater contestation and scrutiny. Not all citizens are included when “taxpayers” are addressed: on the contrary, the concept has an exclusionary and divisive function, promoting social antagonism towards citizens who are fashioned as welfare beneficiaries and “non-taxpaying others” (Hackell, 2013, p.134). Writing about the New Zealand context, Melissa Hackell notes that “the taxpayer subjectivity condenses a range of human attributes [...] that come under the rubric of competitive individualism” (2013, p.134).

### **Constructing elites as tax avoiders**

For decades, then, common sense thinking about taxation has been dominated by neoliberal ideas. The global financial crisis of 2007–2008 delivered opportunities to contest this neo-liberal consensus, and a wide range of social actors – including politicians, NGOs, campaigners and activists – played a role in producing tax avoidance as an issue of concern. The impacts of fiscal austerity measures are regarded as particularly important among the many factors that gave rise to the increased political salience of tax avoidance. These impacts are understood to have prompted citizens in the UK and elsewhere to take “a different kind of interest” in taxation and spending (Cobham in Burgis, 2016) and to have delivered opportunities for civil society actors to problematise tax avoidance in terms of national revenue (Birks, 2017; Vaughan, 2019). This argument was, for example, highly salient in the UK context in the wake of interventions by the grassroots activist organisation UK Uncut, which brought to light alleged tax avoidance by multinationals in order to critique austerity economics (Bramall, 2016). The era of post-crisis austerity also provided a context for debate about the threat to fiscal sovereignty posed by the development of the offshore world in the globalised neo-liberal era (Christensen and Hearson, 2019; Urry, 2014).

Beginning in the earlier part of the decade and continuing for at least five years, the tax affairs of well-known individuals began to receive significant levels of critical media attention (Bramall, 2018). The factors determining this focus of attention are not identical to those motivating civil society actors. Campaigners have tended to focus their efforts on tax avoidance by multinationals, while the UK tabloid and right-wing press has focused on cases in which celebrity misdemeanours can be brought to centre stage. This strand of reporting aligns with the orientation of tabloids towards “click bait” stories which celebrate the risk-taking, “frontier” existence of celebrities

(Rojek, 2012, p.37). In 2016, the UK broadsheets provided extensive analysis of the Panama Papers leak, and news organisations have also conducted many smaller-scale investigations into elite individuals and celebrities of interest to their readers. This critical attention has developed into a broad and diverse discourse on elite tax avoidance, extending well beyond the press and news media.

Media discourse does not directly reflect or constitute the workings of common sense, as there are many other domains of our social lives through which “everyday thinking” is fostered and secured. Media institutions and forms are, however, key sites of “hegemonic work” (Clarke, 2010, p.350), and media discourse is one of the more accessible “repositories” of common sense (Hall and O’Shea, 2013, p.9). It is a site where enduring and emergent frameworks of meaning become concretised and are available to be identified and evaluated. The media discourse which posits rich elites as “tax avoiders” has been iterated through an identifiable set of devices, practices and frames, and three particularly persistent characteristics can be noted.

Firstly, a rhetoric of exposure – of shining a light on “hidden” activities, behaviours and practices – consistently animates these stories. The activities and motivations of the International Consortium of Investigative Journalists, who investigated and reported on the Panama Papers, can be placed in a long tradition of journalistic revelation and exposure (Inglis, 2010). While this genre of journalistic exposé tends to adopt conventions of objectivity and impartiality, it has fuelled a “growing culture of naming and shaming” (Barford and Holt, 2013), in which revelation invites condemnation. 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).

The Panama Papers exposé also firmly established the idea that intermediary organisations, such as corporate law firms, consultants, business registries and corporate services providers, hold vast stores of documents about the tax affairs of rich elites, and that leaks from these organisations provide only a glimpse of arrangements that have become globally pervasive. Other unseen documents – specifically politicians’ tax returns – have become objects of attention within this rhetoric of exposure. While some politicians have made a practice of publishing their tax returns on an annual basis, Donald Trump’s refusal to make his affairs public became the subject of a major, long-running court battle and media controversy (Doerer, 2020), which culminated in an investigation published in the *New York Times* (Buettner et al., 2020). Commentators on both sides of the Atlantic speculated about whether or not these revelations would “sink” Trump (Smith, 2020; Yokley, 2020).

The rhetoric of exposure has been central to the construction of elites as tax avoiders, yet this configuration of the “elite” has not been produced solely through journalistic discourse and news reporting. Paulo Gerbaudo

(2018) argues that social media provide channels in which the interests of “ordinary people” can be invoked as against the “establishment”, a tendency he describes in terms of an “elective affinity” between social media and “populism”. Social media are certainly important sites for the dissemination and discussion of stories about tax avoidance by wealthy elites, and platforms such as Twitter and Facebook provide spaces in which memes, jokes and satirical hot takes can be shared.<sup>2</sup> Yet analysis of this material quickly reveals its connectedness to other media forms – not just news journalism, but film, television and popular culture.<sup>3</sup> Rather than focusing solely on journalism and/or social media, it is more accurate to emphasise the hybridity and interpenetration of the media systems, practices and genres that have contributed to the construction of elites as tax avoiders. Secondly, then, it is a context of media convergence and connectivity, in which media users “move across multiple platforms and engage with a diverse array of content types” (Cupples and Glynn, 2020, p.178), which has enabled and sustained the construction of elites as tax avoiders.

A third tendency has been consistently present in the “elite tax avoiders” discourse. Media reports about tax avoidance invariably reference a “public” that is said to be “angry” about this issue. An opinion piece in the UK political magazine the *New Statesman* opens with the assertion that “[p]ublic anger over tax avoidance is palpable” (Rowney, 2015). Where journalists provide evidence of this public anger, they usually refer to one of the many opinion polls that have addressed this topic. The charity Christian Aid, for example, asked participants to agree or disagree with the statement that tax avoidance “makes me feel angry” (Savanta: ComRes, 2013). Two related theoretical perspectives can be employed to interpret this referencing of a “public that is angry about tax avoidance”. According to Nick Mahony and John Clarke, “publics as entities [...] are always mediated and always emergent, rather than being pre-existing” (2013, p.933). On this account, media reporting about tax avoidance has contributed to the construction and mediation of a “public” that is concerned about this topic, just as it has contributed to the construction of an “elite” engaged in such practices. As for the recourse to survey results, Mahony and Clarke argue that although public opinion polling relies upon and reproduces an idea of the public as a “pre-existing collectivity” (2013, p.935), it is best understood as another medium through which “subjects and objects of publicness” are “assembled” (Barnett, 2008, p.404; also see Hall and O’Shea, 2013).

This perspective on the mediation of publics can be productively integrated with Karin Wahl-Jorgensen’s work on mediated anger in the press coverage of protests. Building on research that emphasises the discursive construction of anger through journalistic practice, Wahl-Jorgensen demonstrates that this emotion is attributed to protesters in order to provide an explanatory framework for collective grievances and a “barometer of the intensity of public feeling” (2018, p.2083). There is, she argues, “a spectrum of discursive constructions of the legitimacy of mediated anger”, and it can be construed as rational and legitimate, or irrational and illegitimate (2018, p.2077). Wahl-Jorgensen’s

perspective indicates that the construction in the UK press of a public that is angry about tax avoidance is enabling of further claims about the legitimacy of the complaint, a point to which I will return later in this chapter.

### **Political activations**

To summarise, the discursive construction of elites as tax avoiders has been shaped through a media discourse which has consistently adopted a rhetoric of exposure. This discourse has concurrently summoned a “public” that is “angry” about tax avoidance. Although the framing of stories about elite tax avoidance derives from a tradition of journalistic revelation and exposure, this discourse has circulated and been sustained in a context of media convergence. This media discourse has helped to bring wealthy elites into focus in the decade since the global financial crisis and is suggestive of a certain shift in common-sense thinking about taxation.

Left political parties and movements share a challenge, as Doreen Massey and others have put it, in constructing a political frontier: how should this frontier be characterised, and “who [or] what is the ‘enemy’?” (2016a, p.11). This challenge is often discussed using the conceptual framework developed by Ernesto Laclau and Chantal Mouffe to interrogate populism (Laclau, 2007; Laclau and Mouffe, 2001; Mouffe, 2018). Laclau and Mouffe’s post-Marxist framework enables us to discern that tax avoidance in recent years has played an important role in left populist efforts to communicate demands that establish a frontier between “the people” and their antagonists. These actors have, consequently, played a significant role in activating the status of elites as tax avoiders. In the UK, the Labour Party under Jeremy Corbyn (2015–2020) adopted such an approach. In the general election manifesto of 2017, ideas about fair taxation were used to construct the political subject of “the many” against “the few”. As Mouffe points out, this was originally a New Labour slogan which was “re-signified [...] in an agonistic way” (2018, p.28). The manifesto argued that the richest in society – the top 5% of earners, earning more than £80,000 – needed to pay more in tax to fund public services. It also reiterated Labour’s view that tax avoidance is a “social scourge”, which it promised to tackle through the closing of legal loopholes (Labour Party, 2017). During this period, the Labour front bench consistently attempted to define the super-rich as “tax dodgers” depriving the nation of essential funds. On the occasion of the Paradise Papers exposé, John McDonnell (then Shadow Chancellor) released a short video on social media, in which he commented that:

My neighbours will be getting up [...] and going to work and they will pay their taxes and those taxes will pay for our public services. [...] What is happening is that the super-rich are avoiding paying taxes [...] and as a result of that not funding our public services. We’ve gone through seven years of austerity [...] largely [...] because the super-rich are just not paying their taxes.<sup>4</sup>



In Spain, the political party Podemos has worked to construct a frontier between *la gente* (“the people”) and *la casta*, a group Sirio Canos has defined as “the highly corrupt political and economic revolving-door elite” (Prentoulis et al., 2015, p.22). Podemos has, at different times, foregrounded various corrupt practices in order to characterise this elite, and the party’s campaign launch in Valencia in May 2014 drew attention to tax avoidance and evasion (Sanders et al., 2017). Party leader Pablo Iglesias was shown completing his tax return in a campaign video during the 2014 European elections (Sanders et al., 2017), a performance which can be compared to Corbyn’s practice of publishing his tax return on his constituency website.<sup>5</sup> The issue of legal avoidance in particular resonates strongly with Podemos’s ambition to unveil the multiple ways in which the economic system is the outcome of political decision-making which favours the wealthy over the interests of “normal” people (Canos in Prentoulis et al., 2015). Rodrigo Stoehrel (2017, p.562) argues that the party’s significant achievement has been “the production of a narrative that places [...] the whole current financial politics of corporate safety and favourable tax conditions for the wealthy, against the interests of the ‘average Spaniard’”.

In Spain, as in the UK and other European contexts, the frame of “austerity” has been a consistent reference point in debates about tax avoidance, providing opportunities for political actors such as John McDonnell to problematise tax avoidance in terms of national revenue. The argument is that closing tax avoidance loopholes will recoup lost revenue and mitigate the need for austerity. In the US, where the notion of austerity has not had the same ideological purchase, the debate about rich elites and taxation has taken a slightly different turn. The activation of this rhetoric has centred around the newly resurgent Democratic Left and, in particular, Senator Alexandria Ocasio-Cortez. In January 2019, she proposed that income above 10 million dollars should be taxed at 70%. Later that year, a three-word tweet – “Tax the rich.” – was “liked” by over 280,000 users of the platform.<sup>6</sup> Unlike her associates on the left in the UK and Spain, Ocasio-Cortez tends not to refer to the rich as tax *avoiders* and instead focuses on the argument that they should simply pay more tax.

### **What kind of elite?**

The political salience of the issue of tax avoidance in the decade after the global financial crisis has created opportunities for left political actors, who have responded in a variety of ways shaped by their national contexts. In the final sections of this chapter, I want to evaluate the new visibility of “elites as tax avoiders” and offer some critical observations about their activation as adversaries in left politics. What is useful and what is limiting about this formulation? And does it provide an opening to contest neo-liberal ideas about taxation? Before I embark on this discussion, it is worth clarifying that I am not interested here in contributing to a debate about populism. Following Laclau (2007, p.17), I understand “populism” as “a *political logic*”, rather than

as a “type of movement”, and so a discussion of whether or not the Labour Party or Podemos are or were “populist parties” at the time of their activation of these ideas about tax avoidance is not my concern. Neither do I wish to examine the political value of populist political logic at an abstract level – that is, whether or not, in general, populist and anti-elitist strategies are effective in hegemonising left demands. Instead, the discussion aims to analyse populist logic in the concrete: in the long decade after the global financial crisis, what opportunities does the political salience of tax avoidance afford left political actors in the long decade after the global financial crisis? The formulation of elites as “rich tax avoiders” is only one of a number of competing ways currently in circulation of describing wealthy elites, and it can be distinguished from recently popular conceptions of elites such as “the 1%”. Thus one way to address the question about the political salience of tax avoidance might be to consider the specificities of the “elite” that has surfaced on the terrain of debate about tax avoidance. This will be followed by a discussion of the kind of “people” that is constituted on this terrain and, finally, of the kind of political demand that has emerged.

While reporting on tax avoidance in the UK tabloid and right-wing press has tended to foreground celebrity misdemeanours, the media discourse which constructs rich elites as tax avoiders does not focus exclusively on the already visible wealthy. On the contrary, the rhetoric of exposure – which has revealed the existence of vast datasets of unseen, “secret” documents – has tended to confirm the ubiquity of tax avoidance amongst the rich and affluent, including the “faceless rich” (Littler, 2018, p.136) who have previously escaped prominence. The *Independent*, for example, carried a widely circulated data visualisation representing the occupations of people associated with the Panama Papers, which includes an extensive range of professions (Sheffield, 2016). The sheer volume of reporting based on the Paradise and Panama Papers has also tended to communicate the pervasiveness of tax avoidance by high-net-worth individuals all around the globe.

There has been a marked readiness in the British press to articulate tax avoidance to other markers of elite status. For example, there has been much greater scrutiny of philanthropy in recent years, with links made to the issue of tax avoidance through discussion of the benefits of tax relief to philanthropists (Vallely, 2020). In 2019, Rutger Bregman, a Dutch historian, made a widely reported intervention during the World Economic Forum at Davos, demanding that his influential audience “just stop talking about philanthropy and start talking about taxes. [...] That’s it. Taxes, taxes, taxes. All the rest is bullshit in my opinion” (Matthews, 2019a). The connection was also lucidly expressed in the backlash against the French super-rich and their donations in the wake of the Notre Dame fire (Baker and Denis, 2019). In a similar vein, questions have been raised about whether individuals who avoid tax should be considered ineligible for commendation via the British honours system. David Beckham’s nomination for a knighthood was reportedly blocked after he was “red flagged” by the UK tax authority (Booth and Grierson, 2017). In these kinds of stories, the tax avoiding practices of elite individuals have become articulated to other elite privileges and markers of status.

Media discourse has also enriched our sense of the spatial settings that global elites are imagined to inhabit and benefit from. Tax avoidance is a difficult phenomenon to visualise, and so stock images of Caribbean tax islands – featuring sandy beaches, palm trees and yachts – have become the go-to illustration for stories about the tax affairs of the global elite. These are not unfamiliar images, and their association with the super-rich is an established one. What has been clarified is their status as offshore locations that enable the super-rich to operate outside the jurisdiction of the tax authorities and nation states to which non-elite individuals are subject (Beaverstock et al., 2004). The increasing prominence of elite financial arrangements has contributed to a popular representation of the super-rich as inhabiting privileged spatial settings from which the majority of people are excluded. As Paula Serafini and Jennifer Smith Maguire put it, “there is a general sense of the deepening chasm between the very wealthy and ‘the rest,’ [...]. The super-rich appear increasingly isolated in a foreign land in which different tax regimes and life expectancy outcomes apply” (Serafini and Smith Maguire, 2019, p.2).

What is notable about the kind of elite that emerges out of the debate about tax avoidance is the extent to which it aligns with and makes visible many of the issues that have been foregrounded in the critical analysis of neo-liberalism. This is not to say that the elite animated in this debate is identical to that defined in critical scholarship, which, in any case, receives different emphases depending on the nature of the enquiry. William Davies’s work on elite power in neo-liberalism, for example, foregrounds the financial elites who benefit extensively from finance-led capital, but are “characterized by an *absence* of public identity” (2017, p.229). These financial intermediaries have not remained completely invisible in the media discourse around elite tax avoidance – the disgraced lawyers Jürgen Mossack and Ramón Fonseca feature in Steven Soderbergh’s loose fictionalisation of the Panama Papers scandal, for instance<sup>7</sup> – but they have not appeared front and centre. I mean to point instead to the way in which the “elites as tax avoiders” formulation foregrounds the mechanisms and structures that have been the focus of substantial research (Serafini and Smith Maguire, 2019, p.5). Critical assessments of global neo-liberalism invariably point to the role of tax policy (Ott, 2017) and the capacity of the super-rich to avoid paying tax as key factors in increasing levels of global inequality (Zucman, 2015). The terrain of debate about taxation clearly offers significant potential to illuminate the ways in which neo-liberal capitalism is designed to favour the economic interests of the super-rich, and to support the formulation of political demands that would address this systemic problem. The construction of elites as tax avoiders does not foreground a specific percentage of high-net-worth individuals – as per the identification of the elite as the “1%” by the Occupy movement (Matthews, 2019b). Instead, it confirms the universal and pervasive nature of the economic, legal and political advantages that the rich enjoy. Through the articulation of these advantages to other elite privileges and markers of status – such as practices of philanthropy or the UK honours system – the “elite”

that emerges from this discursive formation is clearly positioned within an interconnected set of structural entitlements.

Furthermore, the foregrounding of capitalism's mechanisms and structures through the construction of elites as tax avoiders has facilitated critical challenge of dominant neo-liberal ideas. This is particularly evident in relation to neo-liberal ideas that legitimate wealth and are interconnected with ideas about taxation, such as the trickle-down effect. The elites as tax avoiders formulation provides resources to challenge the notion that wealth at the top benefits and makes its way to us all through investment and job creation. Instead, it has become possible to assert an imaginary in which wealth is amassed and sheltered in tax havens, "remote from the point where value is extracted" (Davis and Williams, 2017, p.11). In an opinion piece for the *New York Times*, the economist Gabriel Zucman (2018) used the example of Portuguese footballer Ronaldo's tax dodging to refute trickle-down economics and explain why "[s]ky-high incomes for star athletes are socially useless" (2018).

Certain cohorts of the global super-rich have played an important role in challenging neo-liberal ideas in this way in recent years. Representatives of groups such as "Millionaires for Humanity" and "Patriotic Millionaires" regularly feature in social media campaigns as well as publishing open letters calling for governments to permanently increase taxes on them. In a video shared in 2017, the US entrepreneur Nick Hanauer attacks Trump's recent tax cuts, describing them as "criminally stupid and totally corrupt". Hanauer addresses head on the Republicans' neo-liberal argument that tax cuts for entrepreneurs will lead to more jobs and higher wages for the average working American, concluding that "You got trickle down scammed, America!"<sup>8</sup> The rhetoric adopted by these rich tax advocates indicates that debate about taxation has created opportunities to cut through neo-liberal elements of common sense and activate a shared good sense about the production and circulation of wealth in societies.

### **What kind of people?**

The discussion so far suggests that the political salience of tax avoidance affords significant opportunities for the left. Yet, there are other dimensions to the elite tax avoiders formulation which merit scrutiny and give significant pause for thought. As I have already suggested, the production of antagonism towards tax-avoiding elites does more than define the richest few in society. Media discourse has concurrently summoned a "public" that is "angry" about tax avoidance, and this construction sustains claims about the legitimacy of this complaint. Such claims – whether sympathetic or dismissive – invariably link public anger about tax avoidance to the rise of populism. The author and campaigner Richard Murphy, who is an influential voice in the debate about tax policy in the UK, argues that "the wave of political populism that is now sweeping through many countries is at least partly based on an awareness that tax havens threaten the well-being of most

‘ordinary’ people” (2017, p.2). Rhetorically, Murphy’s mention of political populism helps to confer an urgency on his recommendations – if today’s politicians do not take action, he implies, they are unlikely to be in power tomorrow.

The problem with the framing of tax avoidance as a populist issue is that it can – in less sympathetic hands – easily become a means of dismissing the complaint in question. Marco D’Eramo (2013) has drawn attention to a “negative revaluation” of populism which aims to reassert the political legitimacy of centrist politics. An increasing range of political actors come to be characterised as “populist” precisely “at the historical moment when the developed world is advancing into an oligarchical despotism” – when “anti-popular measures are multiplying” (D’Eramo, 2013, p.27). The ascription of anger to the public that is concerned about tax avoidance makes it possible to frame this matter as a populist issue. In turn, the charge of populism characterises complaints as uninformed and lacking in political legitimacy. A French lawyer quoted in a *Bloomberg* article about the European Union’s response to tax dodging by tech giants warns that “tax populism and Google-bashing are on the rise among certain politicians” (Sebag, 2017). The notion of tax populism does the work of dismissing legitimate complaint by presenting it as popular but naïve and simplistic.

Political actors have also made use of the idea that the public is angry about tax avoidance. In the video I cited earlier, John McDonnell declares that “most people will be shocked and some will be outraged” at the information contained in the Paradise Papers. His statement moves rapidly on to assert that people like his neighbours go to work and pay taxes, which pay for public services. In this way, the activation of rich tax-avoiding elites as antagonists has also informed the way in which the “the people” are defined and positioned. If *la casta* are tax *avoiders*, the implication is that the *la gente* are *taxpayers*. This is more than just implied in the Labour Party (2017) and Podemos (2016) manifestos, where “the people” are addressed respectively as “taxpayers” or “*contribuyentes*”. As I explained earlier in this chapter, there is an antagonism established in common sense between “taxpayers” and their others, who are defined as non-taxpayers and as *beneficiaries* of social protection. This pairing (“taxpayers” and “welfare beneficiaries”) seems to be directly challenged by the alternative pairing proposed when left political actors establish a frontier between taxpayers and tax-avoiding elites. In her recent recapitulation of hegemony theory for the current conjuncture, Mouffe makes a number of references to Hall’s discussion of the taxpayer in neo-liberalism and underscores the role of this signifier in the successful articulation of the “political idea of liberty [to] the economic idea of the free market” (2018, p.64). Her intervention is suggestive of the idea that there is scope to rework the “taxpayer” for radical democratic ends, and it is fair to assume that the mobilisation of the figure of the taxpayer by Labour and Podemos is informed by a deliberate strategy of re-signification.

Could such a strategy be successful? The question is whether the terrain of current debate about taxation offers fertile ground on which left political

actors can successfully define taxpayers' others as elites rather than welfare beneficiaries. To answer this, we need to consider the deep sedimentation of neo-liberal ideas about taxation in hegemonic common sense or, to repeat Massey's phrase, the unthought assumption that "tax is a (necessary) evil". Reinforcing a notion of the taxpayer who works and pays taxes while others do not could simply serve to perpetuate the neo-liberal figure of the taxpayer in common sense – albeit as a subject position with two antagonists rather than one. Indeed, this triadic antagonism (Judis, 2016) offers a persuasive description of the dominant way in which the discourse around taxpaying currently operates, in which the meaning and significance of the "taxpayer" is produced in opposition to both a "free-riding super-rich" elite (Stanley, 2016, p.399) *and* an undeserving, non-taxpaying poor. In 2017, the British Social Attitudes survey found that while people in Britain disapprove of tax dodging, they disapprove even more of welfare fraud, leading the researchers to identify "a double standard in attitudes to tax avoidance and benefit manipulation: [...] benefit recipients are judged more harshly than tax offenders for what might be considered similar 'offences'" (NatCen Social Research, 2017). There is a risk, then, that the efforts of left populists to resignify the figure of the taxpayer end up strengthening the "underlying neoliberal sense of the individual's relationship with the state", rather than reactivating a residual concept of taxation as "a collective responsibility to society" (Birks, 2017, p.14).

### **What kind of demand?**

Having considered the kind of elite and the kind of people that emerge on the terrain of debate about tax avoidance, I want to consider the *demand* that has (or has not) prevailed. Following Laclau (2007, p.74), popular complaint against tax avoiders represents the coalescence of a plurality of grievances against neo-liberal capitalism and particularly against an economic system which is rigged in favour of the wealthy. The articulation of these complaints into a "chain of equivalence" has enabled the construction of an "antagonistic frontier" separating "elite tax avoiders" and "the people" (the "taxpayers"). What is far less clear is the extent to which we can really speak of a "general demand" emerging from the cleaving together of diverse grievances against neo-liberalism and their coalescence in a complaint about elite tax avoiders. To put this in more simple terms: what would "the people" have us do about this problem?

I am not, of course, suggesting that the global left does not have a robust and compelling set of proposals about how to tackle the problem of tax avoidance. My point is rather that these solutions have not surfaced in the form of a general demand secured to the constitution of the people in question. There are a number of explanations for this problem. Firstly, it is clear that while convergent and connective media practices have enabled and sustained the construction of elites as tax avoiders, bringing them sharply into focus, media discourse has not supported the articulation of a general

demand to tackle this issue. The predominance of journalistic practices of revelation and exposure has contributed to the construction of a public that is angry about tax avoidance, which has enabled tax avoidance to be framed as a “populist” issue. The charge of tax populism diminishes and obscures the demands of left political actors, merging and equating them with complaints arising from the political right.<sup>9</sup> The obfuscation of left political demands has meant that those challenges to neo-liberalism that have surfaced successfully in popular debate about tax avoidance have been “predominantly nationalist in form” (Birks, 2017, p.14) and have been articulated to the dissatisfaction with globalisation that has been powerfully harnessed by right-wing political actors.

Secondly, the articulation of a general demand about how to address tax avoidance has been severely constrained by the context of fiscal austerity in the UK and Europe, in which the complaint against tax avoidance was popularised. As we have seen in the decade after the global financial crisis, left political actors have tended to problematise tax avoidance in terms of national revenue. The statement in John McDonnell’s video, cited above, is a good example of how the complaint against elite tax avoidance can be constricted and can fail to be articulated as a general demand. The limited demand here is for legal loopholes to be closed, rather than for a system which favours the economic interests of the super-rich to be dismantled. By contrast, the US Democratic Left’s call simply to “tax the rich” represents a purer, more general demand, unconstrained by reference to a particular fiscal context, and unconfined to the specific problem of tax *avoidance*.

### **What are we going to do about the rich?**

In the long decade since the global financial crisis, opportunities have emerged to contest the neo-liberal consensus in general and hegemonic common sense about taxation more specifically in the long decade since the global financial crisis. A new configuration of the rich has emerged on the terrain of debate about tax avoidance, and this has been animated through media discourse and political interventions.

Media reporting on this topic has consistently adopted a rhetoric of exposure and summoned a “public” that is “angry” about tax avoidance. These constructions of the elite and of an enraged public have circulated in a context of media convergence. Left political actors have activated these configurations in order to construct a political frontier and designate an “enemy”. As a result, the issue of tax avoidance has become a way of differentiating “them” from “us”.

The picture of the rich elite that emerges from this discursive formation builds on existing formulations, such as the 1%, but has certain distinctive characteristics. The practice of tax avoidance which defines this elite is understood to be ubiquitous, and so it encompasses the anonymous rich as well as those with a strong public identity. Thanks to the articulation of tax avoidance to other elite privileges, this elite is clearly positioned within an interconnected set of structural entitlements. The elite tax avoiders formulation helps to

illuminate the ways in which neo-liberal capitalism is designed to favour the economic interests of the super-rich and foreground the mechanisms and structures that have been the focus of substantial criticism of neo-liberalism. Relatedly, this formulation facilitates the critical challenge of dominant neo-liberal ideas and particularly common-sense ideas that derive from supply-side economics. These outcomes demonstrate the political opportunities that can follow from the popularisation of debate about tax avoidance.

The production of antagonism towards tax-avoiding elites has concurrently summoned a public that is angry about tax avoidance. Public anger about tax avoidance has been designated a populist concern, which has enabled some political actors to dismiss a popular demand that action must be taken as simplistic and uninformed. The mobilisation of tax avoidance as a political frontier has also positioned “the people” as “taxpayers”. Left political actors have apparently sought to resignify this neo-liberal discursive subject for progressive ends, with the aim of defining taxpayers’ others as elites rather than welfare beneficiaries. However, resources to support an alternative conception of the citizen-taxpayer are thin on the ground, and there is a risk that this project could end up strengthening neo-liberal ideas about taxpayers and taxation embedded in common sense.

In the final part of this chapter, I considered the extent to which a general demand has emerged from the coalescence of diverse grievances against neo-liberalism in a complaint about elite tax avoiders. I argued that the charge of populism has tended to obscure left political demands, while the demands that have successfully surfaced have tended to be articulated to a right-wing nativist political agenda. The articulation of a general demand about how to address tax avoidance in Europe has also been severely constrained by the context of fiscal austerity, which has driven left political actors to problematise tax avoidance in terms of national revenue. While the elite tax avoiders formulation brings the rich sharply into focus and draws attention to their location in an economic system which perpetuates inequality, it does not tell us what to *do* about them.

However, it would be a mistake to conclude that taxation is therefore the wrong terrain on which to forge emergent antagonisms and formulate left political demands. On the contrary, debate about taxation delivers significant potential to illuminate the ways in which neo-liberal capitalism is designed to favour the economic interests of the super-rich. The challenge is that neo-liberal ideas about taxation are deeply embedded in common sense. This means that there are limited resources to support alternative ideas about taxation and alternative identities for the taxpayer – although each national context presents different opportunities and limitations in this respect. In particular, we lack alternative *fiscal imaginaries* that would support common-sense understandings of the importance of tax justice outside of a fiscal crisis. The political salience of tax avoidance has furthered the development of these resources over the last decade. It has created opportunities to cut through neo-liberal common sense and activate a shared good sense about the production and circulation of wealth in societies. These outcomes must be acknowledged and extended, even as we conclude that defining the rich as tax avoiders does not provide a simple fix to the problem of neo-liberal hegemony.



## Notes

- 1 Tax Justice UK (2020), for example, found that 84% of those they polled want politicians to close loopholes to stop big companies and wealthy people avoiding paying tax, leading the campaigning organisation to assert that “the public hate tax avoidance”.
- 2 For example: “I can’t believe the BBC pay [singer] Gary Barlow £250,000, I mean after tax that’s £250,000” (Twitter user, July 2017).
- 3 For example, members of the rock band U2 have a reputation in Ireland as tax dodgers (Van Nguyen, 2017) and photographs of graffiti on this theme have circulated on social media. See: <https://twitter.com/Freewheeler12/status/887234275522871296>.
- 4 See: <https://twitter.com/johnmcdonnellMP/status/927499495679713280>.
- 5 See: <http://jeremycorbyn.org.uk/articles/jeremy-corbyn-my-tax-return-2/>.
- 6 See: <https://twitter.com/AOC/status/1184269930704916481>.
- 7 The Laundromat (2019), a feature film distributed by Netflix.
- 8 See: <https://twitter.com/attn/status/943910882953773056>.
- 9 Sections of the political left and right (particularly but not exclusively in their nativist variants) do, indeed, have analogous concerns about globalisation and, more specifically, the threat to fiscal sovereignty posed by the development of the offshore world in the globalised neo-liberal era.

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