

Our tax justice and human rights workstream / Why, what and how

In a nutshell

Global tax injustice worsens inequality (especially for women). When that inequality reaches a point where some cannot meet their basic needs, it threatens their human rights. We develop conceptual frameworks to map the intersection between tax, inequality and individual rights. This supports global and country-level advocacy, led by civil society, governments and international institutions, to ensure that global human rights standards and treaties include tax justice clauses and hold national governments accountable to them.

Current activities

We are mapping links between tax justice and human rights in a foundational report, and building awareness with our global network and through high-level advocacy. We are focusing on women's rights through the Beijing+25 regional processes. We are critiquing global tax policy reforms in relation to the human rights obligations of governments. We are emphasising the importance of raising and redistributing tax revenue and tackling illicit financial flows at the UN Finance for Development and SDG annual review meetings.

Our impact in 2018-19

Our work has helped to successfully highlight the impact of tax injustices on states' human rights obligations, through the production of a series of background memoranda for sessions of the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), which provides the legal framework for substantive equality for women. These have raised awareness and introduced progressive tax justice language into the CEDAW committee's concluding observations.

Objectives for 2020-21

Over the next year two years we plan to increase awareness and understanding of tax justice for human rights using original research, with a focus on intergovernmental meetings. We also want to partner with experts to explore a progressive tax interpretation of the duty of international assistance and cooperation, and to present data that underpins the links between tax and human rights, such as the allocation of maximum available resources for free public education (the Abidjan Principles).

Plans for 2020 and 2021 / New activities and funding needs

Core funding for staff

We need to raise an extra **\$78,000 per year** to support our existing staff member working on this area, for whom we do not currently have any dedicated funding. We then want to hire a staff member to support the human rights research work, at a cost of **\$65,000 per year**.

Funding for interns and consultancy support

This is a developing area of work for the Tax Justice Network, which will undertake exploratory initiatives and discrete projects that benefit from internships and short consultancies to accelerate legal research, assess the feasibility of new areas of work and undertake deeper analysis. We therefore plan to engage a paid intern or consultant, and to convene a workshop supported by a group of legal and tax experts to explore a specific challenge or series of questions, at an estimated cost of **\$20,000 per year**.

We also need to invest in our institutional capacity to build a sustainable and successful organisation. We are therefore looking to raise \$33,000 per year on top of the \$163,000 above to invest in core costs.