TAX JUSTICE NETWORK

beyond20

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VISION, MISSION AND VALUES

Welcome to the strategic framework of the Tax Justice Network. The year 2023 marks our 20th anniversary, and two decades of development in our thinking, and in our participation in the global movement for economic, social and climate justice.

Our vision is of a world in which all people can enjoy the full benefits of tax justice. Tax is a social superpower. Tax generates revenues to fund public services and effective states more broadly. Tax provides the main means of redistribution to eliminate harmful inequalities. Tax is the glue in the social contract, that underpins inclusive political representation. Together, these channels make tax crucial to how we organise ourselves as societies, instead of living nasty, solitary, short, brutish lives alone. Tax justice creates the potential for well-funded states that deliver for us all.

Our mission is to contribute to creating the conditions for achieving tax justice by challenging false narratives, and normalising bold, progressive proposals. Our role is to provide consistent, credible research and analysis of tax abuse and the necessary responses, disseminated globally through a powerful communications platform and through international advocacy in close collaboration with the wider movement.

Our values underpin our work and inform our decision-making. We seek to act with:

- **Humility**. We aim to collaborate with and provide a platform for others, especially from the global South. We give importance to providing support for other organisations in the ecosystem, including to obtain profile and funding. We recognise the expertise and experience of others, including in the global movement. We seek out and draw on expertise from different areas of tax and financial analysis. We actively seek challenge to our approaches and assumptions. We recognise and reject the long history of the dominance of the global North in 'knowledge production' and extractive practices in appropriation of knowledge from elsewhere.
- **Integrity**. We are honest and open about our finances, our decisions and actions, and their consequences.

We strive to be:

- **Just**. We act fairly. We recognise the structural and overlapping inequalities that characterise the world and our societies. We aim to challenge these within the organisation as well as externally, and not to reproduce them through our own behaviours and practice. We recognise our individual privilege in multiple aspects, and our organisational privilege as an established global North NGO. We seek to act in solidarity with allies and partners from across the global movement for social justice, and never to impose our perspective.
- **Reflective**. We weigh the implications of decisions and actions in advance. We look back to learn from those we have taken. We are open to challenge and to criticism.
- **Bold**. We say what is right, not what is easy. We do not take extreme positions for the sake of it; but nor do we shy away from positions that make those in power uncomfortable. Only by being bold can we shift conventional paradigms in the pursuit of a better world for all.

Our policy platform is summarised as the **ABC DEFG$_3$** of tax justice:

- the **ABC** of tax transparency (**A**utomatic information exchange; **B**eneficial ownership transparency through public registers for companies, trusts and other legal vehicles; and public **C**ountry by country reporting for multinationals);
- the **DE** of domestic measures to ensure transparency results in effective accountability (**D**isclosure of sufficient public data, and **E**nforcement by well-resourced and operationally independent tax authorities);
- the **FG$_2$** of international elements (**F**ormulary apportionment with unitary taxation, to end corporate tax abuse by ensuring that profits are taxed in the location of the real, underlying economic activity; **G**overnance reform, centred on the establishment of a genuinely, globally inclusive process for the setting of tax rules and standards, under UN auspices; and a **G**lobal asset register (GAR), to connect and broaden the range of beneficial ownership registers across all legal vehicles and high-value assets, across jurisdictions, to provide a critical tool against abuse of tax, regulations and sanctions); and
- **G$_3$**, ***G****ood* taxes – a catch-all covering a progressive and effective overall tax system, and significant individual components of the tax justice agenda including wealth taxes, climate-related tax measures, excess profits taxes and minimum effective tax rates.

If the Tax Justice Network is driven by one thing – and if the movement's successes reflect one thing above all others – it is the importance of ideas. The intellectual engagement through which ideas and stances evolve, is and will remain crucial to our ability to shift prevailing narratives and make policy progress. Engagement in a spirit of respect and openness allows us to be held accountable and to ensure rigorous challenge to strategic and tactical decisions, to technical work and to policy stances.

TAX JUSTICE IN THE 21ST CENTURY

We cannot afford the estimated half a trillion dollars of revenue lost each year to cross-border tax abuse. We cannot afford the undermining of progressive taxes on income and wealth that follows, and inequalities that result. We cannot afford the loopholes in national law and international rules that are created and exploited by an entire industry of tax professionals and lobbyists for vested interests. We cannot afford the antisocial tax behaviours that see the top 1% of households responsible for more than a third of unpaid tax in a country like the United States, while multinational companies' unpaid taxes in lower-income countries equate to half of their public health budgets.[1]

The world faces multiple crises, of inflation, food shortages, conflict; of representative democracy; of overlapping inequalities; and of climate and biodiversity. The crisis of democratic representation and legitimacy is widely felt in countries around the world, and was perhaps most sharply emphasised during the first years of the COVID-19 pandemic. The pandemic has provided a dramatic reminder, were it needed, of the importance of effective states to protect human health and social wellbeing.

Effective states depend on tax. The power of states to tax underpins their ability to raise revenues for public services and other interventions, and their ability to redistribute and to ameliorate overlapping inequalities. At the same time, the reliance on states underpins their responsiveness to the public. Tax can act as the glue in the social contract, driving the accountability of policymakers and underpinning effective and inclusive political representation.

Because the wealthiest countries and households are responsible for by far the greatest overconsumption and planetary damage; and because the resulting harms are felt most sharply by lower-income countries and households, the crises of climate and inequality are mutually exacerbating. Effective, representative states are crucial for both national and global responses – making effective taxation a necessary though not sufficient condition for progress.

Our societies depend on tax. It is a key element we choose to organise ourselves so that we can live better lives together, instead of short, brutish ones alone.

Tax is our social superpower. Tax can fund public services. Tax can help to eliminate the overlapping inequalities that scar our societies. Tax can promote public goods and curb public bads such as tobacco consumption and carbon emissions. Tax connects people and government in the most direct way, and drives more inclusive political representation while reducing corruption.

The absence of tax justice undermines our societies, in countries at all income levels. There is no country that does not feel the effects of tax abuse, and the political distortions of this dirty business. We all live with less progressive tax systems than would be necessary for a just and sustainable world. Today, our tax systems fail. Lower-income households pay more than their share while the reverse is true at the top of the distribution.

1 Global Alliance for Tax Justice, Public Services International and Tax Justice Network, 2021, *State of Tax Justice 2021*, https://taxjustice.net/reports/the-state-of-tax-justice-2021/; John Guyton, Patrick Langetieg, Daniel Reck, Max Risch, and Gabriel Zucman, 2021, 'Tax Evasion at the Top of the Income Distribution: Theory and Evidence', *NBER Working Paper* 28542.

Meanwhile, the identity of countries and households at higher and lower levels of per capita income is far from random.[2] The context of overlapping inequalities derives from the legacies and continuing impacts of empire, patriarchy, racialisation, and tax abuse. High-income countries today are overwhelmingly so because they violently extracted the wealth of countries that are poorer today. High-income countries and their dependencies continue to extract wealth illicitly through their provision of financial secrecy and corporate tax havenry. Those differences map onto, and underpin, structurally embedded, racialised inequalities in political power between countries.

The distributions of wealth and income within and between countries are also systematically biased against women and racialised minorities, at the household and individual level. Class divisions persist across generations due to the combination of failures to redistribute income and wealth, and failures to invest in high-quality public services including health and education. Elite resistance to more just tax measures is the central obstacle to progressive redistribution to address these failures, with multinational companies and their professional enablers often at the forefront of opposition.

Workers consistently lose out. Profits are separated from the real activity that gives rise to them, leaving labour negotiators unsighted. The failure to regulate monopolies results in market concentration that squeezes both consumers and workers. The division between paid and unpaid workers – where the latter are overwhelmingly contributing unpaid care work and are overwhelmingly women and minoritised groups – is also exacerbated by tax. The interaction of only weakly progressive tax systems, with a failure to value work in the care economy, also worsens the overlapping inequalities in political representation facing these same groups.

The extractivist model that motivated formal empire, also laid the basis for the fossil fuel companies that have driven the climate crisis and continue today to promote denial in their highly funded lobbying, just as the major tobacco companies have invested for decades in misrepresenting the human costs of their operation. That global pattern of extraction continues today through the trillions of dollars of illicit financial flows annually. Countries at all levels of per capita income suffer losses, but while the largest absolute losses (in terms of US dollars lost) are typically concentrated in the higher-income countries, the greatest shares of current tax revenue losses (as percentages of Gross Domestic Product and of government budgets) are borne, systematically, by lower-income countries.

The history of extraction means that these are precisely the countries where there is the greatest need for additional spending on public services. More than that, however: since the consolidation of representative states depends on effective taxation, the latter's denial through tax abuse acts to undermine all states, but most powerfully those of lower-income countries.

The estimated half a trillion dollars of revenues lost in total each year to cross-border tax abuse[3] by multinational companies and wealthy individuals create huge incentives for those actors and

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2 We differentiate countries by levels of per capita income, on the basis that this is a current, observable criterion. A great part of the inter-country variation in income levels is derived from long-running patterns of imperial extraction, and not from any inherent characteristics. We eschew loaded terms such as 'developing' and 'advanced' that imply some countries are merely laggards in an inevitable process, or 'rich' and 'poor' that suggest inherent differences in endowments.

3 Global Alliance for Tax Justice, Public Services International and Tax Justice Network, 2021, *State of Tax Justice 2021*, https://taxjustice.net/reports/the-state-of-tax-justice-2021/.

their tax advisers, including the ‘big 4’ accounting firms and international law firms and banks, to lobby intensively for both the legal space and the social permission to continue to undermine the states and societies where they make their money. For this reason, international tax abuse and indeed the whole range of illicit financial flows are dependent upon financial secrecy – to hide actions that are either illegal or socially forbidden or both. That secrecy and the wider conditions for tax abuse only exist because of the continued willingness of jurisdictions to provide them, and these dirty businesses are, as noted and as demonstrated by all sorts of research, dominated by the core OECD members of western Europe and north America and their dependencies.

It is no surprise that the institutions nominally charged with ending tax abuse and financial secrecy – above all, the OECD itself – continue to be ineffectual. Permeated by private sector lobbying, and dependent for progress on the agreement of countries that are the leading participants in the anti-social behaviours that would be curbed, the OECD could have been designed to fail. Indeed, in the sense that it was established precisely to thwart the ‘threat’ emerging at the United Nations that multinational companies from the founding countries could be regulated and taxed on their activities in former colonies, the OECD arguably was designed to fail – or at the very least, to prevent effective and inclusive decision-making on regulation and taxation.

The historic vote at the UN General Assembly in December 2022 for growing the UN’s role in international tax thus marks an important watershed moment for solidifying the transition towards more inclusive decision making and broader space for progressive policies. Crucially, this process can generate major gains for societies all around the world, by re-establishing the scope for fairer taxation for all.

WHO WE ARE, AND WHAT WE HAVE ACHIEVED

The Tax Justice Network was formally established in 2003 as a network of engaged activists and experts, with a secretariat based in the UK. Over time, the organisation has grown, with 45 members of the extended team spread across 15 countries.

In the two decades since, we have:

- catalysed a global tax justice movement;
- created a suite of internationally known outputs;
- shifted public and policymaker narratives around key debates; and
- normalised and achieved a set of significant policy and institutional changes at the global level.

While there were social justice organisations concerned with tax in each region of the world, if not every country, the establishment of the Tax Justice Network was a decisive moment in the creation of a global tax justice movement. We have played a significant role in envisaging, creating, incubating and/or hosting a range of other actors, many of which are now fully independent financially and contribute importantly – from the Fair Tax Foundation driving the argument for responsible multinational tax behaviour, to the targeted investigation of irresponsible behaviour of the Centre for International Corporate Tax Accountability and Research (CICTAR); from the investigative journalists network and training delivered by Finance Uncovered to support scrutiny around the world, to the high-level influencing and media reach of the Independent Commission for the Reform of International Corporate Taxation (ICRICT); for national and regional organisations from Tax Justice Network-Africa to Tax Justice UK; or most importantly, the Global Alliance for Tax Justice which spun out in 2013, to act as the umbrella body for mass mobilisation organisations all around.

Our work has also contributed to establish tax justice within the much broader global movement for social justice. Outside of specifically tax justice organisations, we work with human rights organisations, the labour movement, with media organisations, investigative journalists and whistleblowers, and others working on the climate and biodiversity crisis and on reparational justice. We are also committed to playing our role in the Financial Transparency Coalition (of which we are a founding member), the Civil Society Group on Financing for Development, and the Global Alliance's important Tax and Gender Working Group.

The narrative that paying less tax is smart – whether for individuals or companies – has become increasingly untenable, due to the rise of the counter-narrative that paying tax is an important social act. The narrative that corruption is primarily a problem of 'poor countries' remains deeply embedded in global North media and perceptions but has been substantially weakened by the rise of the counter-narrative that illicit financial flows depend on financial secrecy, the vast majority of which is provided by OECD countries and their dependencies. And in the most recent period, we have countered the narrative of OECD (and EU) legitimacy in global rule-setting, and the claim that the OECD can be inclusive.

The successes of the last two decades spring from every element of the approach – the credible technical analysis and engagement, the humility of the approach to growing the movement, the focus on powerful media work and public communications; and participation in a growing global movement. Without modesty, we can say that we have led the way in shifting key public narratives around tax ('changing the weather'), and leveraging that to bring the core set of tax justice policy measures from outside the margins of polite tax discussion, to the heart of the global policy agenda.

Striking policy shifts have followed. Our 'ABC of tax transparency' has become the norm: automatic, multilateral exchange of financial account information; beneficial ownership transparency through public registers; and country by country reporting for multinationals. Discussions on international corporate tax rules are based on the recognition of the need to go beyond arm's length pricing (to unitary approaches); and to implement minimum effective tax rates to end the damaging race to bottom.

When the Tax Justice Network first formulated this policy platform, literally every element was roundly dismissed – as undesirable and/or impossible – by policymakers, public officials and the OECD. The shift in public narratives that underpins this swing, and the normalisation of these proposals, is testament to the movement's success.

Perhaps the biggest success of the first twenty years has been to establish tax as a core development issue – and then to go far beyond that. This can be seen most dramatically in the evolution of the global development goals agreed at the UN. The Millennium Development Goals, agreed before the establishment of the Tax Justice Network, envisaged precisely zero role for tax in delivering on critical targets for human development worldwide.

The successor framework agreed in 2015, the Sustainable Development Goals (SDGs), shows just how far the discourse had shifted. Goal 17.1, the *primary means of implementation*, is a target to increase the contribution of tax. Goal 16.4 introduced the first-ever global target to curb illicit financial flows. Both would have been simply unthinkable in 2000.

The SDGs represent global-level recognition of the centrality of tax, and of fighting tax abuse, to deliver on the common aspirations for human progress worldwide – and unlike the predecessor framework, the SDGs apply equally to countries at all levels of per capita income. The move from seeing tax justice as a 'development' issue, to a first-order global economic concern, is a major success for the movement. It has been fundamental to so many of the opportunities for progress that have been and continue to be created, including the UN consensus to begin intergovernmental discussions on a new tax framework.

Even now, however, non-OECD member states are largely excluded from the benefits of the full or partial adoption of the tax justice policy platform.

Moving the setting of rules and standards to the UN will not be a comprehensive panacea, of course. The same power imbalances and heavy lobbying of, and by, leading countries in the global North will remain. But the UN is the global institution designed to host the negotiation of complex issues with many competing interests, and has a track record of important successes. Central to its approach – and lacking in the OECD – are transparency about the positions taken by individual countries; democratic principles of decision-making, including voting; and a globally inclusive membership. As the UNFCCC on climate has shown, these elements can shift outcomes significantly, as governments become accountable to one another and to their own people, for their support or objection to specific proposals.

Listening to and working in closer collaboration with the Global Alliance and regional networks, and other groups including ICRICT, has allowed the movement as a whole to cover the span from open opposition to the OECD's role, through to advocacy engagement and media interventions in support of global South positions and specific technical measures. This provides a model for the approach to powerful but illegitimate institutions (illegitimate when they claim to be 'global' actors, that is) in this space, such as the Financial Action Task Force, and points to the importance of combining efforts and tactical analysis with the wider movement, to pursue multiple goals that may be only partially overlapping, and without inadvertently lending legitimacy to unjust institutions. The arrangement of the tax justice movement in a broad network is an important facet of its ability to bring about change, acting in different spheres and with different audiences and stakeholders in different ways, but with common goals.

We have seen powerful confirmation over the last two decades that just policies do not deliver just outcomes when they are delivered through institutions that are inherently biased. As in the title of Audre Lorde's famous essay, 'The Master's Tools Will Never Dismantle the Master's House'.

We remain pragmatic in approach, however. Powerful institutions of questionable legitimacy are powerful nevertheless. For example, the OECD's reversal and embrace of multilateral, automatic information exchange represented a significant success even though the benefits of its delivery was inevitably skewed against lower-income countries. The norm shift created the possibility for eventual inclusion, and for alternative and genuinely inclusive alternatives in other spaces such as the UN. Similar arguments hold for the value of advocacy that has led the OECD to deliver forms of country by country reporting, and to go beyond the arm's length principle to formulary apportionment, however timidly for now.

The narrative shift that is crucial now is not to establish the importance of tax; nor for the most part to find technical consensus on the key policy elements. Rather, it is to establish sufficient common ground around the nature of deep-lying, economic injustices, including those that dictate global inequalities in taxing rights. Establishing a basis of solidarity and common understanding among those concerned primarily with overlapping inequalities *within* countries, and those more focused on inequalities *between* countries, is crucial. People in societies everywhere lose out from the international obstacles to progressive taxation of income and wealth. Campaigning in solidarity is vital to achieve global change, to end the impediments to national progress. From there, agreement can be reached that only a globally inclusive framework to set rules and standards is acceptable. As with the movement's track record of success, based on shifting narratives and normalising bold proposals, it is possible to speak into existence the very possibilities that we seek.

OUR APPROACH

Our approach combines a range of interventions that are designed to be mutually reinforcing, by acting in alignment through different channels and targeting different but overlapping audiences. We *build*. We contribute to building the movement; the evidence base; the set of policy tools and options available; and the public narratives that support concrete changes.

The Tax Justice Network is not a narrowly technical body. While we conduct high-level research, including publication in internationally peer-reviewed journals, our work is rooted in the political realities we face, and consistently aimed at achieving political change. Similarly, the Global Alliance for Tax Justice – and its regional networks, including Tax Justice Network-Africa, Red de Justicia Fiscal, Tax and Fiscal Justice Asia, and Tax Justice-Europe – are not exclusively campaigning organisations, and conduct significant research and high-level advocacy also.

Our role in the global tax justice movement is based on the recognition that ultimately, progress depends on the global movement, in which we are only one actor.

International collaboration

As an organisation focussed on global issues and working in partnership regionally and nationally, our areas of work do not have a particular geographic focus. While we will continue to build our knowledge of tax justice issues and priorities in different contexts, we will not seek to act as a 'local' organisation and nor are we looking to establish a formal presence, beyond any legal registration, within any region or country.

Our engagement in geographic spaces consciously recognises the greater legitimacy of nationally and regionally rooted actors and partners. Such engagements are thus constrained in different ways depending on the level on which we engage. At the global policy and political levels, we seek synergies with others sharing the same objectives. For example, we published the first of our flagship State of Tax Justice reports jointly with the labour movement (represented by PSI, one of the seven global union federations and the tax lead for the International Trade Union Congress) and with the Global Alliance for Tax Justice. Working in collaboration has allowed us to identify and more powerfully support the common agenda. In the case of the State of Tax Justice 2020, for example, we were collectively able to drive a new tax justice priority into global media consciousness. Specifically, the report flipped a few hundred thousand media mentions in the six months beforehand, into more than a billion mentions in the following six months.

When engaging with national and regional constituents in relation to global policy standards and objectives, we seek closer coordination with allies in the region first. Beyond the global policy standards, we engage on demand by national and regional actors (both government and allies), to the extent that our positions or objectives are aligned, and we have the capacity in place to do so. In this strategic framework, we are retaining a focus on building our unrestricted income, in part to increase our capacity and flexibility to respond to national and regional demands for cooperation.

In media work, as in other areas, there is a balance between three aspects. We can use our platforms and channels to achieve global reach, for the broader aims of the tax justice movement. We can put them at the disposal of the movement, including national and regional actors in the global South, to increase the impact and reach of work on their priority campaigns. And we can more directly target media in the global North.

To the extent that global North publics and policymakers retain disproportionate influence on global decisions, an emphasis on communications here can be justified. As this aligns with our own origins, it is also where we are most legitimate to act independently of partners. At the same time, however, those same power dynamics may allow us to be most effective when supporting partners to communicate their priorities elsewhere.

The overall balance, and specific decisions on the prioritisation of individual moments, must be determined by the assessment of the contribution to the movement's ability to shift narratives and to achieve specific, concrete changes to policies and institutions. Our theory of change provides a more granular framework within which these decisions can be taken, as well as a host of others over short- and medium-term advocacy strategies.

THEORY OF CHANGE

The Tax Justice Network's vision – and the ultimate impact to which we are dedicated - is the achievement of tax justice all around the world. We label the nine outcomes necessary to deliver that aim as the ABC DEFG$_3$ of tax justice, and these are detailed in the following section.

We have learned – and our history provides the evidence – that these will be sustainably delivered only when the supporting narratives are in place. The public and policymakers alike must recognise the importance of the problem, to which the A to G$_3$ offer solutions; and the solutions themselves must be *normalised*, so that they enter the zone of feasible political decision-making.

In this strategic framework, we confirm a shift that has been ongoing in our work. Sustained global progress on the broader narratives – above all, on the importance of tax for every society – allows us to focus more directly on normalising the specific aims, policies and institutional changes needed to achieve tax justice.

We will continue to push back against damaging and false counter-narratives. The claim that corporate tax is bad for economic growth, for example, has been comprehensively debunked – but remains a common trope. Similarly, there is no evidence base for the still common claim that tax is a primary driver for the location of foreign direct investment. Both claims also persist with an implicit or explicit claim that economic growth is a condition for human wellbeing – when growth defined in terms of GDP may be almost entirely irrelevant for wellbeing, while representing a direct threat to planetary sustainability.

In this new strategic framework period, however, we commit to put more emphasis on our own positive narrative.

The Tax Justice Network believes that tax is a social superpower. Tax can fund public services. Tax can help to eliminate the overlapping inequalities that scar our societies. Tax can promote public goods and curb public bads such as tobacco consumption and carbon emissions. Tax connects people and government in the most direct way, and drives more inclusive political representation while reducing corruption.

Tax is one of the strongest tools we have to organise our societies for the common good. And together, we can demand the tax justice that will allow us to achieve these shared aims.

INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES	IMPACTS
Our People, Systems And Resources	**Generating Evidence, Undertaking Research, Building Policy Proposals & Partnerships, Creating Communications & Underpining the Organisation**	**Aimed At Policy Makers, Governments, Civil Society, Journalists, Academics, Researchers & The Wider Public**	**Change Policies: Normalisation & Delivery Of The ABC DEFG$_3$ Of Tax At Both Domestic & International Level**	**Change Narratives And Systems: Tax Justice Through The 5 Rs**
• Globally based team of Researchers, Advocates, Communicators, Analysts, Data scientists and Organisational Development and Support specialists • Fundraised income • Quantitative and qualitative data and information systems	• Policy and legal analysis (both comparative and case studies) • Quantitative and qualitative research • Advocacy and policy strategy development and implementation • Hosting and facilitating advocacy initiatives • Networking and movement-building • Engagement with regional bodies through support of or in collaboration with others in the global movement • Data management and science • Creating communications (written, verbal and visual) • Responding to and briefing journalists and policy makers • Event management • Financial, Operations and Systems management • Fundraising	• Financial Secrecy & Corporate Tax Haven rankings, indices and underlying datasets • Datasets and tools including a Policy Tracker and Illicit Financial Flows Tracker • Flagship reports such as the State of Tax Justice • Thematic policy reports such as on Beneficial Transparency • Peer reviewed publications • Submissions to the United Nations Treaty special procedures and other international bodies • Written and verbal policy briefings • Policy risk assessments • Webinars and in person events (run by and involved in) • Blogs, website, social media and press releases • Podcasts (currently in 5 languages) and videos	A – Automatic exchange of information B – Beneficial ownership of companies, trusts, foundations and partnerships C – Country-by-country reporting by multinational companies D - Disclosure E - Enforcement F – Formulary apportionment G – Global governance G$_2$ – Global Asset Register G$_3$ – Good taxes	• Revenues to fund public services sustainably • Redistribution to curb overlapping inequalities that deny human rights, above all to marginalized groups • Repricing of public goods and bads such as tobacco consumption and carbon emission as part of broader policy packages to prevent social harm • Representation, where tax underpins state-citizen relations in such a way as to promote responsive, accountable governance. • Reparations, just as tax was the form of much of the extraction in then colonies, it will ultimately be the source of funds to make good on some of the damage inflicted.

Impact: Tax justice, through the 5 Rs

Tax justice can be defined as the state in which the people of any given society are fully able to achieve the 4 Rs of tax: *revenues* to fund public services sustainably; *redistribution* to curb overlapping inequalities that deny human rights, above all to marginalised groups; *repricing* of public goods and bads such as tobacco consumption and carbon emission as part of broader policy packages to prevent social harm; and effective *representation*, where tax underpins state-citizen relations in such a way as to promote responsive, accountable governance.

While the above may sound abstract: every human being – from a subsistence farmer in her lower income country, to a single father nurse in a higher income country, to the expatriate manager and her baby children – is affected by the partial and unequal achievement of tax justice.

Tax justice is defeated by the existence of international obstacles to effective taxation, most commonly through opportunities for anonymous ownership and illicit movement of assets and income streams, both of households and corporations. At the domestic level, failures of transparency and scrutiny can allow elite lobbying to neuter progressive taxation over time and to undermine the social contract. The often excessive power of the financial sector, and the professional enablers of secrecy and tax abuse including banks, company formation agents and law and accounting firms, can compound inequalities and the damage to democratic governance, further weakening taxation and financial regulation in a vicious cycle.

These issues apply in all countries, at all levels of per capita income and all sizes of economy, and between countries too. The ‘finance curse’ will be most extreme in smaller economies, but over time can do substantial damage to major economies like the UK and US too. In terms of cross-border tax abuse by both multinationals and individuals, the State of Tax Justice reports and other leading analysis show consistently that larger economies tend to lose the greatest absolute amounts in foregone revenues.

Countries with lower per capita income, however, systematically lose the greatest share of their current tax revenues (and the greatest share of their public spending on e.g. health or education). At the same time, the great majority of cross-border tax abuse is driven by a small number of high-income countries and their dependent territories (remaining colonies which are, above all, those of the UK in its ‘spider’s web’).

It is these current and former imperial powers that have also dominated the setting of international rules for tax and transparency over the last century; while their current and former colonies suffer disproportionately from the finance curse and/or the damage caused by cross-border tax abuse.

Those losses represent not only foregone revenues, but also tighter limits on the scope and effectiveness of direct taxation for redistribution, or repricing. Ultimately, and most importantly, they imply foregone opportunities to strengthen the social contract. Following the violent loss of statehood under formal empire, the current age of illicit financial flows continues to deny effective statehood to countries today.

While illicit financial flows cover a broader range than cross-border tax abuse, the main features and impacts are consistent across all types – from the laundering of the proceeds of crime, to the theft of state assets, and the cross-border defeating of market regulations. The common characteristic of all illicit flows is that they are hidden. This can be because of the need to avoid detection so as to minimise the risks of criminal prosecution. It can equally be due to the desire to avoid public scrutiny of irresponsible but potentially lawful tax practices, with the potential for reputational and commercial damage. The need to be hidden makes all illicit flows dependent on financial secrecy.

The two common impacts are the damage done to public revenues; and the damage to countries' governance. Even where tax abuse is not the primary motivation, there is generally a tax loss associated with the hiding of assets and income streams. Defeating market regulations – those against monopoly ownership practices for example, or political conflicts of interest – also tends to distort the taxable base unfavourably, as of course does the more direct theft of state assets (including through the corruption of public contracting). Across the piece, illicit flows undermine the quality and probity of public administration, making states less responsive and inclusive. Overall, the effectiveness of states is damaged through the two main channels of financial losses and the weakening of political representation.

Curbing illicit financial flows is therefore an important step for societies to strengthen their representative states. Moreover, re-establishing the scope for effective taxation through the removal of international obstacles would stop the growth of the debt that is owed to current and former colonies, through their disproportionate exposure to tax abuse and the finance curse suffered by jurisdictions which have been encouraged along the path to become tax havens. Recognising the debts that would remain and the need to make good the damage that has been done, we introduce a final element that effective tax could make possible.

This 5^{th} R of tax is *reparations*. Just as tax was the form for much of the extraction from then colonies, it will ultimately be the source of funds to make good on some of the damage inflicted. Support to small financial centres to build out alternative economic models will ensure that they do not bear the brunt of ending the age of cross-border tax abuse, while recovering foregone revenues through that process will generate substantial funds.

Outcomes: Normalisation and delivery of the ABC DEFG$_3$ of tax

The necessary progress rests on the normalisation and delivery of the range of tax justice policy measures and institutional reforms, at both domestic and international level. Our advocacy, policy and research work, and above all our communications efforts, are aimed at bringing bold proposals with powerful tax justice impacts from the margins of the debate to the mainstream, and ultimately onto global and national policy agendas to be enacted.

The A to G$_3$ of tax justice provides a shorthand summary of the key priorities. Following the formal establishment of the Tax Justice Network in 2003, we laid out the core platform that we now know as the ABC of tax transparency. To this we have added a DE which reflects core domestic issues, and ensures that transparency gives rise to real accountability; the FG$_2$ of international elements; and the final G$_3$ capturing a range of types of tax.

Originally regarded as blindly utopian and unrealistic, it took just ten years for the ABC to come to form the basis for the global policy agenda when it was largely adopted in principle by the G8 and G20 groups of countries. But a further ten years on, in 2023, there is a great deal still to be done. Maintaining public pressure for transparency, primarily in the North, is crucial. Genuinely inclusive global reforms remain an aspiration, and of course the agenda for tax justice is much broader than transparency alone.

- A **Automatic exchange of tax information on financial accounts**, which is critical to overcome the scourge of bank secrecy, and the associated undeclared offshore accounts. By 2022, more than 110 jurisdictions had signed up to automatic exchange under the OECD Common Reporting Standard. This includes all the major financial centres except the USA. But many of those signed up still refuse to provide information to many of the lower-income country signatories. And most lower-income countries still remain outside altogether due to spurious requirements for reciprocity.

B **Beneficial ownership of companies, trusts, foundations and partnerships** is increasingly made transparent through public registers. Registers such as that for UK companies have proven pivotal in uncovering major corruption, including multiple 'laundromat' schemes, but still lack robust verification and instead demonstrate daily the ease of abuse. Many countries around the globe are busy establishing such registers or enlarging their scope beyond companies to include trusts – a policy reality long held to be impossible yet consistently monitored and advocated for by TJN at least since 2009 in the first Financial Secrecy Index. While this emerging international standard has been temporarily set back by an EU court ruling, the US - a longstanding holdout – has committed to a central (though still private) register for companies at least.

C **Country-by-country reporting by multinational companies** is necessary to reveal the misalignment between where their real economic activity takes place, and where profits are declared for tax purposes. The OECD now requires this data to be provided to home country tax authorities, based on an original Tax Justice Network proposal. But most lower-income countries never get access to the data – not least, because they are rarely the headquarters countries for the largest multinationals, and OECD arrangements for information exchange continue to be discriminatory in effect. As long as the data is not fully *public* it will not support accountability for either companies or the jurisdictions that facilitate their profit shifting. In addition, the OECD is yet to deliver a response to its 2020 review, when investors and civil society were nearly unanimous in calling for the adoption of the much more robust Global Reporting Initiative standard. The OECD continues to lag behind in publishing even aggregate information from this reporting; but more positively the EU is about to begin requiring publication of the company-level data for operations in EU member states at least, and Australia has committed to introduce full public reporting. A growing number of major companies are already publishing voluntarily to the GRI standard, and investors with trillions of dollars of assets under management are actively demanding this from others. The GRI standard, like the work of the Fair Tax Foundation, encompasses important additional elements in terms of companies' tax policy and the direct responsibility of board members.

Two key supporting planks of the domestic policy agenda provide the DE of tax justice. Together they are crucial to ensuring that taxes are applied fairly, and are perceived to be so by the wider public. That in turn is crucial to the degree of tax morale, and tax compliance, without which the social contract can quickly unravel.

D **Disclosure**, including consistent, aggregate performance measures of the tax authority, and a full accounting of tax incentives and subsidies provided, as well as online publication of company financial accounts and related information. Performance measures should include aggregate data on automatic information exchange, to reveal the extent of taxpayer nondisclosure of offshore accounts, by jurisdiction, and the success or otherwise of authorities in narrowing the gaps. Aggregate statistics from country-by-country reporting can tell a similar story for corporate tax abuse. These measures are necessary to support both government accountability and taxpayer compliance, and also – crucially – to strengthen efforts to mitigate the climate crisis, since fossil fuel extraction continues to be so heavily tax-subsidised even as critical changes become irreversible. The corporate accountability elements constitute an important indicator of respect for human rights.

E **Enforcement** is also critical, and has been especially vulnerable in a number of high- income countries including the UK and US. 'Austerity' has often provided political cover to cut resources of tax authorities and other relevant agencies (and often their independence too), and this remains a key threat to effective and accountable taxation. The effect of limiting the independence or the resources of tax authorities is never to weaken it randomly, or across the board. Instead, the damage introduces systematic biases. Audit rates and legal enforcement fall for the largest companies and wealthiest households as enforcement weakens, with disproportionate revenue costs and a sharply less progressive overall outcome. Tax administration *is* tax policy, as the saying has it. It is the most false of all false economies to cut the resources of tax authorities in order to 'save' public funds. Enforcement also rests on the availability of, and access to, accurate and timely information about the ownership of personal and corporate assets and income streams, for which the ABC remains essential. Following from established business and human rights principles, states cannot hope to meet the duty to protect against abuses with fair and effective enforcement – including against the professional enablers and intermediaries of abuse. The risk of 'state capture' must also be addressed here. Multiple case studies show how corporates use cooperation agreements, memorandums of understanding and intelligence sharing initiatives to capture and unduly influence governments, particularly where the agencies have limited capacity and rely on the 'goodwill' of the very industries being regulated to uphold compliance within the industry. (The tobacco industry is a key perpetrator.)

The FG_2 of tax justice address the international rules and their control. Collectively, they aim to ensure that corporate tax abuses through profit shifting become impossible; that anonymous ownership of assets, including control of legal entities, is equally barred; and that the global architecture for setting tax and transparency rules is remade into an inclusive, transparent framework under UN auspices.

F **Formulary apportionment** is the basis towards which international tax rules must now finally move. The OECD reform process that began in January 2019 did so from a starting point of consensus that the arm's length principle – put in place by the League of Nations a century ago is not fit for purpose, and cannot deliver on the G20's single tax goal (since 2013) of better aligning taxable profits with the location of real economic activity. The alternative is to assess taxable profit globally at the unit of the multinational, rather than any separate entity within the group, and then to apportion those profits as tax base between countries of operation (including where companies make profits without having a physical presence), according to their share of the multinational's economic activity taking place in each. The OECD process continues in 2023 (despite a scheduled delivery date of 2020). The principle of apportioning profit to the location of real activity has been confirmed in the surviving proposals, but at most this would now apply only to a tiny fraction of the total profits of multinationals – leaving the comprehensive establishment of the approach still to be achieved.

G **Global governance** of tax in the 21st century requires a genuinely inclusive and representative forum at the UN to replace the rich country members' club, the OECD. This could emerge as one outcome of a UN framework convention on tax that could also ensure that the full benefits of the ABC of tax transparency are delivered to all countries and peoples. A breakthrough in the 2022 UN General Assembly saw a resolution unanimously adopted, mandating the Secretary-General to prepare a report on the options and modalities for negotiating such a framework, and beginning intergovernmental discussion. The G77 group of 134 countries have consistently proposed an intergovernmental tax body under UN auspices, and while there remains fierce resistance from some OECD countries to giving up their current disproportionate power to the UN, disillusionment with the OECD process has created the possibility of a broader coalition.

G_2 **Global asset register**, or a GAR, is a key piece of the puzzle. This proposal, now supported also by the Independent Commission for the Reform of International Corporate Taxation and earlier proposed by commissioners Thomas Piketty and Gabriel Zucman, would see the joining up of national-level registers of ultimate beneficial ownership, coupled with the broadening of coverage. This should include high-value assets of all types, from property and financial accounts to art works and aircraft, and including all types of legal vehicles. Some data would be fully public at the individual level (as for example company ownership should be already), while some data (such as bank account ownership) would likely remain private to certain authorities only for enforcement purposes – not only for tax but broader regulation, including of economic sanctions. The GAR ultimately provides the basis both to facilitate wealth taxes of all types and ensure their effectiveness, and also to allow fully informed political debate and policy choices in respect of the levels of wealth inequality that individual countries are willing to tolerate.

Lastly, the G_3 of tax justice is a catch-all category identifying particular types of tax.

G_3 **Good taxes** include the range of taxes that can contribute most importantly to the 5 Rs. The evidence shows that direct taxes (mainly income taxes on corporates and individuals) tend to be the most salient, and therefore can do most to strengthen state-citizen relations of accountability – as well as providing the strongest basis for redistribution. Other specific taxes that tend to be under-utilised, typically because of elite lobbying, include wealth taxes; land value taxes; inheritance taxes; and capital gains taxes. The differential treatment of income from capital and labour remains a major distortion in many systems.

Lastly, there is a clear need for taxes that respond to the climate crisis – but, crucially, only as part of a broader package of inter- and intra-national distribution that ensures the overall effects are progressive and reflect the loss and damage caused predominantly by one group of countries. Within this strategic framework period we will advance a full agenda for climate tax justice.

Outputs and activities

Every day, we equip people and governments around the world with the information and tools to shift the dominant narratives and implement bold proposals.

We produce a range of well-established and credible reports and indices including the Financial Secrecy Index, our flagship State of Tax Justice Report, and thematic policy reports such as on Beneficial Ownership Transparency. We make submissions to UN Treaty Bodies' special procedures and other international bodies. We publish widely in academic journals.

Our range of communications outputs such as our monthly podcasts in 5 languages, our in-person and virtual events and webinars, our website and blog and accompanying videos give us a platform to further share our reports and thinking and advocate for change. Every channel also provides the opportunity to raise up the voices and priorities of partners.

Our research ensures the technical robustness and credibility of our analyses and our proposals, and extends our communication reach to academic, professional and policy audiences. It also delivers the leading estimates of tax abuse facilitated and suffered by individual countries, including through the State of Tax Justice reports, which again powers our global communications reach.

Our policy work generates timely and targeted proposals and provides ongoing scrutiny for governments all around the world – which in turn supports high-profile communications work, including through our indices and rankings.

Our advocacy work ensures we are able to engage in and support key regional and international policy processes, including in the UN system, reaching specific audiences and leveraging our policy and research work to greater effect on debates and decisions, and in campaigning alliances.

Our communications work reaches broad, public audiences directly and through global media, and makes our high-quality, credible research and policy work internationally accessible.

Our organisational support and development work ensures the organisation has a strong and effective foundation from which to deliver our mission.

Inputs: The resources we need to deliver our mission

Our people and teams

The Tax Justice Network is a virtual organisation, with all staff based remotely. We currently have an extended team of 39 (26 full time equivalent) people based in 18 countries (as at April 2023).

Our previous strategy created distinct workstreams, which provided important clarity in our work and allowed valuable definition over our direction. Those workstreams have, however, contributed to the risk that our work becomes siloed, especially as the size and geographic spread of the team has grown substantially, and the pandemic has introduced new challenges for coordination and collaboration internally. This strategic framework therefore recognises that our ways of working have evolved and expresses that more directly. Rather than distinct workstreams, our work is increasingly organised in cross-organisational projects that involve the collaboration of multiple teams.

The conception of these teams is not to duplicate and multiply the previous workstreams, within which particular areas of work were pursued, but rather to recognise areas of *non-exclusive* leadership on key functions. Each team is responsible for the statement of their ambition within this strategic framework and each informs the broader organisational approach, including the resources and accommodations needed from other teams and the organisation as a whole. And in operational terms, each team is responsible for agreeing their role in each project in which they cooperate, so that decisions over the allocation of our own scarce resources will be made collectively in the context of the overarching aims set out here.

The mutual dependence across the organisation is the main difference from the previous workstreams approach, where much of the work could be delivered with minimal input from others. Now the teams are designed to reflect that the great majority, if not all, of our projects depend on successful engagement and commitments from multiple teams.

The **Organisational Support and Development team** undergirds all our work and leads on ensuring the organisation has a strong and effective foundation from which to deliver our mission. This foundation includes a clear and co-operative governance model, secure and well managed finances, an anti-oppressive culture, efficient and effective IT and project management systems, strong risk management including the health and safety of our staff and supporting the internal and external communications of the organisation by arranging large events.

The team is committed to building and maintaining this foundation by researching best practice to make informed decisions; embedding efficient systems and structures and providing ongoing training and education for all users to understand and use them in a way that improves what we do and how we do it; and ensuring that our systems and structures are compliant, inclusive, and effective.

The **Communications team** leads on growing, leveraging and refining our various communications channels to promote the Tax Justice Network's work, strengthen and protect the organisation's brand and reputation, and support the organisation's strategic objectives. Close coordination with other teams is critical to achieve this, and the communications team holds the organisational calendar and overview to ensure the range of outputs from across the organisation are used to greatest impact.

The **Policy team** leads on qualitative analysis, including comparative legal assessments, with a primary focus on curbing illicit financial flows. The team provides data, analysis, advice and tools for use by, among others, administrations seeking to reduce illicit financial flows through improved risk assessment both at the macro and micro levels. The team makes a major contribution to the Financial Secrecy Index, the Corporate Tax Haven Index and the Policy Tracker. In collaboration with the Communications, Research and Advocacy teams, impact through media engagement is matched by academic and policy reach, including through peer-reviewed publications, policy research, data provision and data collaboration with universities and administrations, collaboration with other civil society organisations and campaigners, and tailored analysis and advisory to support reform projects of governments. The Policy team contributes legal and policy analyses across the organisation, with innovative approaches and creative solutions around corporate taxation, for example, and the ABC of tax transparency, such as the beneficial ownership innovation lab (**BOIL**).

The **Research team** leads on quantitative research, including organisational leadership on peer-reviewed publication strategy, and on the organisation's data management and publication practices. Increasing the volume and assessed quality of our peer-reviewed outputs is a major aim for the next period, both by increased output from the team and by the facilitation of researchers in other teams. The team also makes major contributions to key organisational outputs including the State of Tax Justice.

The **Advocacy team** leads on the Tax Justice Network's international and regional strategic advocacy. This includes advocacy across a range of tax justice, equalities and human rights issues in UN and other international and regional institutional spaces and coalitions, and leading on the policy tracker as a tool for global advocacy coordination. The team provides advocacy support to the wider organisation, and also delivers targeted research on human rights, and overlapping inequalities including on climate injustice, race and gender. Priorities for the team embrace the continued deepening of our own understanding and communication of tax justice as a human rights issue, the further embedding of tax justice within the human rights movement; and a more urgent focus on the scope for tax justice to contribute to progress against the climate crisis.

The Policy, Research and Advocacy teams each lead in their respective areas, but also contribute collaboratively in each of the three areas, and both separately and collectively work to support the Communications team. It is therefore key that these overlapping or hybrid activities are well communicated both across active projects and in the design stage. It will not be unusual for staff within the Policy, Research and Advocacy teams to contribute in each of the three areas to a single project, jointly with members of other teams. Coordinated engagement between the three and with the Communications team and the Organisational Development & Support team is essential, with each providing support to others in their lead areas. Lastly, the recognition of overlaps should prevent the emergence of any sharp dividing lines in the distribution of responsibilities and ensure joint ownership of the work.

Within and across teams, the hierarchy is one of line management and support, rather than an assumption of top-down decision making. This is designed to protect and further nurture our current ethos of co-operative working. This will continue to include full consultation and participation with respect to key decisions, as set out in our governance manual, and combine with a more explicit emphasis on joint team decision-making. The structure will remain relatively flat, without overloading individual line managers with too many line reports. Greater clarity of project management for more complex pieces of work will assist teams, individuals and line managers to understand and manage their commitments, as well as helping to ensure that resources across the organisation are efficiently allocated and that organisational commitments are met.

We will continue actively in our recruitment to seek to reverse rather than to replicate existing structural biases, including with regards to class, gender, sexuality and racialisation; and to maintain a globally diverse team, further supporting local and regional relationships so that we can support regionally defined priorities in areas of overlapping interests, where our contribution can make a difference. Engagement and prioritisation on this basis will be more explicitly coordinated in the new strategic framework, led by the Advocacy team. This will also allow us to be more consistently able to support and participate in campaigning actions, including those led by the Global Alliance for Tax Justice.

Our funding and finances

The Tax Justice Network's commitment to meaningful financial transparency extends to our own accounts and funding, which are published annually. We are proud to be consistently ranked in the most transparent category of civil society organisations and seek higher standards for all. All funders above a minimal threshold are identified in our accounts, and we do not accept funding with any conditions for our wider positions.

We have sought to grow the share of our income which reflects multi-year, core funding support. We will maintain this approach, while recognising that some funders are on a journey towards deprioritising project funding, and some bilateral funders are legislatively unable to do so. We also seek to maintain a diversity of funding, with no funder accounting for more than a third of income in any given financial year, and with a range of funding types including research grants and technical contracts as well as core funding and foundation project grants.

A continuing priority is to support the ability to access funding of other organisations in the ecosystem – including but not limited to those we host or have incubated.

We aim to maintain substantial unrestricted reserves. Far-sighted funders recognise the value of this as a core plank of our ongoing, organisational resilience to shocks – whether these stem from eternal events such as the COVID-19 pandemic, for example, political threats such as oppressive state actions, or economic shocks that restrict funders' scope to support.

Our major expenditure is and will remain our people. We do not maintain physical offices, having always worked virtually. Our larger size and number of jurisdictions of employment result in a more complex picture. We strive to maintain fair remuneration for all staff and consultants that allows for variation in labour regulation and pension arrangements, and in the provision of public services; and that recognises and protects as far as possible against inflation and exchange rate movements.

We make use of benchmark salaries for comparable roles, but are not unthinkingly tied to the outcomes of 'market forces'. We consistently 'underpay' the market at the top end, and are committed not to allow the ratio between the highest-paid and lowest-paid member of the team to exceed 3. To address the cost of living crisis of 2022, we have staged the pay rises so that the current pay ratio has reduced from 2.7 to 2.5.

Data and information systems

At the heart of much of our research and policy analysis is a plethora of quantitative and qualitative datasets created both internally and externally that we not only publish but use by applying data science techniques to build further insight and analysis. As a remote flexible organisation with an extensive use of data and information in our work we require and develop robust and flexible information systems and structures.

OUR GOVERNANCE AND ACCOUNTABILITY

As we enter this strategic framework period, the Tax Justice Network is a UK company limited by guarantee, which operates as a non-profit. Given our international scope of operations and the continuing disruption posed by the UK's departure from the European Union, however, a review is pending of our legal entity and incorporation.

At present, the members of the company are staff and contractors of more than one year's standing. The members exercise their right to elect a board of both executive and non-executive directors, and we are committed to have both a non-executive chair and an overall majority of non-executive directors. The members, the senior management team and the board each have clearly defined roles in significant decisions for the organisation, set out in our articles of association and our governance manual.

Lastly in terms of formal accountabilities, we are accountable to our funders for the appropriate and audited use of our resources. A group of advisers provide additional input and expertise on key areas, and there is an opportunity to formalise that process more clearly in the coming period.

Our broader accountability is to the movement, including the Global Alliance for Tax Justice and its members. We are committed to continuing to strengthen our collaboration, and our openness to challenge. We believe there will always be healthy tensions on strategic issues – for example, on the ideal balance between deeper research and more immediate communications; or on the case for engaging pragmatically with a less legitimate organisation such as the OECD, versus committing more fully to the ultimate aim of an inclusive UN process. In the period of this strategic framework, we are committed to establishing more regular and formal channels for input, and for others in the movement to challenge and hold us accountable (though without shifting the responsibility).