



TAX JUSTICE NETWORK

Tracing the history of tax justice:

An independent assessment of 20 years of the
Tax Justice Network, 2003 - 2023

THE TIMELINE

Introduction

This independent study by OTT aims to assess the significant and influential role that the Tax Justice Network has played in the tax justice space over its 20-year history.

Offering a retrospective analysis of the organisation's evolution and influence over the past two decades, the study uses empirical evidence, benchmarks, qualitative data, and

outcome stories to highlight nine key milestones in the wider landscape of tax justice. The Tax Justice Network is shown to have played a key role in these nine pivotal moments of narrative and policy change, through its evidence-based outputs, advocacy efforts, and strategic initiatives.

The Tax Justice Network asked On Think Tanks to evaluate three hypotheses for this study:



H1

The Tax Justice Network has catalysed a global tax justice movement over the last 20 years.



H2

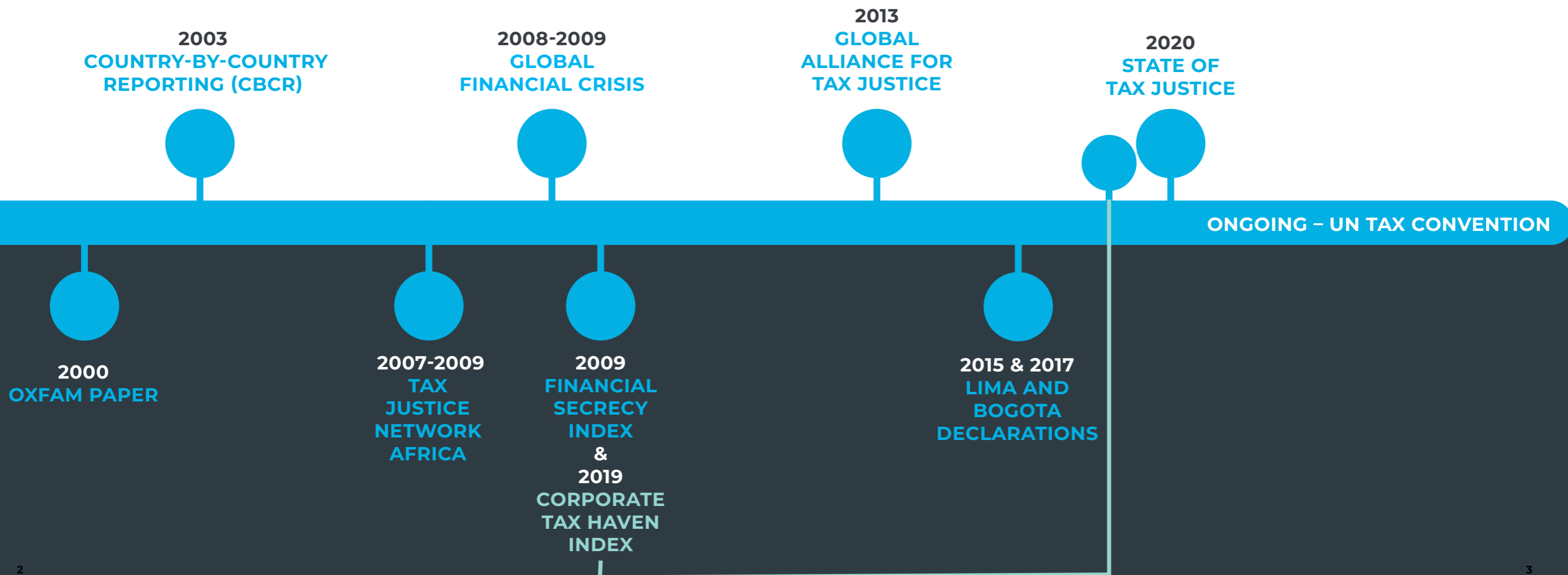
Activities of the global tax justice movement over the last 20 years (including research, advocacy, communications and campaigning) have contributed to changing narratives about tax.



H3

Activities of the global tax justice movement over the last 20 years (including research, advocacy, communications and campaigning) have contributed to policy changes on tax issues nationally, regionally and globally

The study, while retrospective, also focuses on offering insights and recommendations for future action.





2000 OXFAM PAPER

CONTEXT:

- Foundation for tax justice as a field for the development aid community.
- Addresses neglected relationship between taxation and justice/development.
- Creates an “opportunity structure” for international tax reforms in civil society advocacy.
- Facilitates engagement for development practitioners and civil society.

THE TAX JUSTICE NETWORK’S INFLUENCE:

- John Christensen, Sol Picciotto, and (indirectly) Alex Cobham contribute to the Oxfam paper.



JOHN
CHRISTENSEN



SOL
PICCIOTTO

- Redefinition of taxation as an arena addressed by development agencies lays groundwork for formation of the Tax Justice Network in 2003.
- John Christensen’s drive to address tax evasion in Jersey results in the formation of the Tax Justice Network.



IMPLICATIONS:

- Taxation and development become established subjects of inquiry in social sciences.
- Need for issue entrepreneurs at country and regional levels, especially in Global South.

2003 COUNTRY-BY-COUNTRY REPORTING (CBCR)

CONTEXT:

- CBCR is a sophisticated instrument designed by civil society to tackle tax erosion.
- The Tax Justice Network’s Richard Murphy recognised as intellectual father of CBCR.
- Thanks to Publish What You Pay’s endorsement (in 2005), CBCR gains traction, although in a minimalist form initially.

THE TAX JUSTICE NETWORK’S INFLUENCE:

- Consistently advocates for CBCR, defending it against alternate frameworks.
- Through involvement with various initiatives like Publish What You Pay, the Extractive Industry Transparency Initiative, and OECD guidelines, the Tax Justice Network contributes to normalising the idea of CBCR.
- The Tax Justice Network’s efforts, along with media attention, leads to increased public awareness about the tax misconduct of multinational corporations.



IMPLICATIONS:

- CBCR’s success is exceptional, and similar successes are improbable to replicate.
- Pursuing small, tactical, and incremental transformations is as worthwhile.



2007-2009 TAX JUSTICE NETWORK AFRICA

CONTEXT:

- Significant milestone for tax justice movement proliferation
- Signifies emergence of a north-south divide in the Tax Justice Network's trajectory.
- The proliferation of tax justice organisations peaks in 2013 with the establishment of national chapters and transformation of incubated partners

- Tax Justice Network Africa now encompasses

 **44**
MEMBERS

REPRESENTING

 **26**
COUNTRIES

THE TAX JUSTICE NETWORK'S INFLUENCE:

- Inspires the establishment of various tax justice organisations globally, with Tax Justice Network Africa serving as a vanguard in catalysing this diffusion.
- Individuals closely linked to the Tax Justice Network replicate model - nine associates are leading tax justice organisations.



IMPLICATIONS:

- Being conscious of the diffusion mechanism can nurture the tax justice movement explicitly.
- Proliferation of national chapters and partner organisations may be slowing down.



2008-2009 GLOBAL FINANCIAL CRISIS

2009
FINANCIAL SECRECY
INDEX

CONTEXT:

- A pivotal event that significantly accelerates the influence of tax justice on a global scale
- Sparks grassroots movement for change.

THE TAX JUSTICE NETWORK'S INFLUENCE:

- Credited for laying the groundwork since 2003 and influencing the narrative around tax justice. This groundwork includes initiatives like investigative articles, The Financial Secrecy Index, and The ABC of transparency.
- Catapulted to the forefront as a credible technical collaborator aiding development agencies, grassroots movements, and media outlets.



IMPLICATIONS:

- External shocks, like financial crises, come in cycles and accelerate cultural change.
- The Tax Justice Network should be ready to accelerate narrative change during economic crises, advancing progressive and pro-poor policy instruments.



2009 FINANCIAL SECRECY INDEX & 2019 CORPORATE TAX HAVEN INDEX

CONTEXT:

- Milestones for the tax justice movement, providing an empirical basis for comparing states' efforts to curb or facilitate corporate and individual tax evasion and avoidance.
- Both play a pivotal role in reshaping narratives within policy and academic circles.

THE TAX JUSTICE NETWORK'S INFLUENCE:

- These indices translate complex concepts into a ranking, making the message accessible to a broader audience.
- Comparison with other indices shows strong academic rigour and influences policy makers, media platforms, politicians, and researchers.



IMPLICATIONS:

- Consistent generation of indices align with principles of professionalisation, sustainability, and growth.
- These strengthen the Tax Justice Network's global standing as a key organisation for evaluating financial secrecy and corporate tax havens.
- Collaboration with regional partners and maintaining accessible information is crucial for long-term credibility and knowledge appropriation.

2013 GLOBAL ALLIANCE FOR TAX JUSTICE

2015, 2017
LIMA AND BOGOTA
DECLARATIONS

CONTEXT:

- Marked a pivotal moment in tax justice evolution toward a global and inclusive movement.
- GATJ establishes itself as a Southern-led coalition challenging discriminatory paradigms, focused on uncovering post-colonial, anti-feminist, and discriminatory power imbalances.

THE TAX JUSTICE NETWORK'S INFLUENCE:

- Prompts the Tax Justice Network to adopt a more explicit and adamant rights-based approach.



IMPLICATIONS:

- Enrichment of the tax justice movement by the existence of Global South organisations, who bring new demands and viewpoints.
- Opportunity for technical capability transfer and partnership development.



2015, 2017 LIMA & BOGOTA DECLARATIONS

CONTEXT:

- Declarations normalise the connection between taxation, human rights, and gender in the narrative landscape.
- Helps restore relationships between the Tax Justice Network and Global South organisations and leaders.



- **Lima Declaration:** urges nations to strengthen fiscal capabilities to uphold human rights and calls on corporations to address corporate tax exploitation as a human rights concern.



- **Bogota Declaration:** explores synergy between taxation and women's rights.

THE TAX JUSTICE NETWORK'S INFLUENCE:

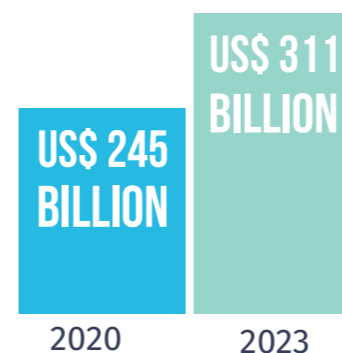
- Plays an important role in convening the Lima and Bogota Declarations, providing organisational and financial backing for the reunion of civil society organisations.
- Despite an independently agreed agenda, the Tax Justice Network seen as a legitimate facilitator.

2020 STATE OF TAX JUSTICE

CONTEXT:

- Pivotal contribution to the tax justice movement, consolidating empirical evidence for a comprehensive assessment of tax abuse globally and at a country specific level.

- Corporate tax abuse estimates range from



THE TAX JUSTICE NETWORK'S INFLUENCE:

- Consolidates position as a primary knowledge producer within the tax justice movement.
- The Tax Justice Network's achievement is highlighted as underpinned by two decades of experience, referencing human rights, gender, illicit financial flows, and financial secrecy in the reports.

- Estimate an annual tax loss figure of approximately

**US\$ 500
BILLION**

gaining significant attention and becoming a focal point for media, development agencies, and advocacy organisations.



IMPLICATIONS:

- Increased trust and capacity to find new solutions to pervasive problems within the tax justice movement.



IMPLICATIONS:

- A reflection on cost-effectiveness may be relevant for future donor relations. A cost-effectiveness approach may serve the goals of professionalisation, sustainability, and impact in the context of research and advocacy.



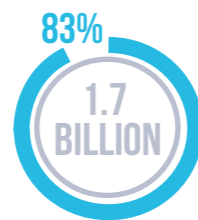
ONGOING UN TAX CONVENTION

CONTEXT:

- Milestone for tax justice, aims for a radical change in international tax governance.
- In 2019, a global panel suggests reforms to the global financial system, seen as an opportunity for an intergovernmental tax body.
- FACTI Panel 2020-2021: Recommended a UN tax convention using Tax Justice Network's data.
- In November 2022, a UN resolution, submitted by the Africa Group at the UN, to explore the option of new global tax leadership role, including a UN tax convention, is adopted by unanimous consensus.
- The UN Secretary-General publishes a report in September 2023, which makes recommendations for a UN tax convention.
- A draft resolution was tabled in October 2023 calling for negotiations to begin on establishing a comprehensive UN tax convention. Countries are expected to vote on the resolution in November 2023

THE TAX JUSTICE NETWORK'S INFLUENCE:

- The Tax Justice Network's long-standing call for a UN tax convention is seen as influential.
- The Tax Justice Network's estimates of annual tax loss cited in calls for a *UN tax convention*
- In-house experts participate in designing SDG 16.4 indicators, adopted for piloting in 2018.
- Before the release of the 2020 State of Tax Justice report, the term 'UN tax convention' had a 348,000 media reach.



During the month of release, it peaked at 1.7 billion mentions, with 83% referring to the Tax Justice Network.

For the full 20 year assessment and outcome stories on the Tax Justice Network, please go to:

[LINK TO FULL STUDY and stories](#)

FIND THE TAX JUSTICE NETWORK:



IMPLICATIONS:

- Opportunity for the Tax Justice Network to make proposals on the specific institutional architecture of an inclusive tax governance system in the future.



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FIND OTT:

