



The Tax Justice Network

20 Year evaluation

Outcome story 1: The foundation of the Global Alliance for Tax Justice

Introduction

The following document presents a detailed narrative in the form of an outcome story of one of three milestones highlighted in OTT's independent assessment of the Tax Justice Network's 20 years of work from 2003 to 2023. Nine significant milestones were identified in the assessment, and three have been written up as outcome stories.

Through this approach, we seek to address the Tax Justice Network's contribution to the field by documenting and analysing outcomes in terms of the description of change (who is doing what differently?), the significance (why does that matter?) and the contribution (what is the Tax Justice Network's contribution to that change?).

Overall, the results are three outcome stories told in a simplified way that can be useful to introduce part of the Tax Justice Network's trajectory, successes, and critical junctures to a wider audience.

This is outcome story one.

Outcome 1: The foundation of the Global Alliance for Tax Justice

The foundation of the Global Alliance for Tax Justice (GATJ) represents a milestone for the tax justice movement. The GATJ has become a key player in the fight for tax justice, given its legitimacy as the coordinator and mobiliser of grievances and proposals from civil society in the Global South and its capacity to put them on the agenda of multilateral institutions at the highest level. This story seeks to explore the role that the Tax Justice Network has had in the development of the global movement for tax justice and the junctures that led to the creation of GATJ.

The Creation Process

The Global Alliance for Tax Justice is a South-led global coalition of the tax justice movement working to promote progressive and redistributive tax policies to push for transformative changes at the national and global levels to make tax work for economic justice and social progress.

Founded in 2013 at the Tax Justice Council meeting in Lima, Peru, GATJ represents an umbrella body for mass mobilisation. It brings together regional networks focused on tax justice across different continents: Tax & Fiscal Justice Asia, Tax Justice Network Africa, Red de Justicia Fiscal de América Latina y el Caribe, Tax Justice-Europe, and Canadians for Tax Fairness & the FACT Coalition in North America. In turn, these networks

collectively represent hundreds of organisations, including most major charities which campaign on tax, such as ActionAid, Christian Aid and Oxfam.

Before GATJ, the Tax Justice Network provided a hub for facilitating coordination, cooperation and information sharing between individuals and organisations working in the promotion of tax justice through its international not for profit association based in Belgium: The Tax Justice Network International Association Sans But Lucratif (TJN-AISBL). The Association was directed by a Board of Directors and its ultimate decision-making body was the Global Council, which was convened biannually. The Tax Justice Network also had an International Secretariat (TJN-IS), a UK-based company that provided secretariat support to the Association and its regional steering committees since the network was funded, while also focusing on research, publication, and dissemination activities.

Even though a constitution of TJN-IASBL was written, in practice, the structure and the operational relationships of the network were unclear. According to some of its former members, the Global Board lacked a defined governance structure, a transparent leadership, and a democratic approach to decision-making. There was also a lack of consensus on the role of the Tax Justice Network. Two fundamentally different viewpoints regarding the Tax Justice Network's function coexisted, generating confusion and conflict among its members.

On the one hand, TJN-IS saw itself as the centre of the network given that they considered themselves the experts in the field. They expected discipline, coordination, and accountability from its members to support a consistent set of goals and objectives that together could coherently be identified as those of the Tax Justice Network. On the other hand, member organisations saw the Tax Justice Network as a platform to amplify the impact of their campaign efforts by joining a global movement while having their own independent and regional agendas. The attempt of TJN-IS to control the network through the observance of the activities of its members was judged as a patronising, Eurocentric, and neo-colonialist vision, leading to disagreements and tensions between members.

In 2009, a process of organisational review and restructure began with the commission of an independent internal review, followed by the drafting of restructuring proposals by members of the network and a report with recommendations developed by an independent consultant.

Finally, at the Council Meeting in 2013, a new structure for the network was adopted by majority vote. It was decided that the International Association (TJN-AISBL) would change its name to the Global Alliance for Tax Justice (GATJ) with its own Coordination Committee consisting of two representatives from each regional network and its own secretariat to manage the global network. This structure remains to this day and while each regional network leads the agenda against tax abuse within its own political, and socio-economic context, the alliance comes in to enhance the regional work at the global level.

As for the TJN International Secretariat, it was stated that it would maintain the Tax Justice Network brand, but it would become a separate organisation with no lines of accountability in either direction with GATJ. This new organisation, which was the beginning of what we know today as the Tax Justice Network, would focus on research and advisory activities and high-level advocacy. Both GATJ and the Tax Justice Network agreed to collaborate in joint activities and be supportive of one another and formalised their cooperative relationship through a memorandum of understanding.

The significance of GATJ to the Tax Justice Movement

The fact that there is a global body bringing together hundreds of reputable organisations mobilising for tax justice is a recognition of the legitimate and irrefutable demand of just taxation as part of a broader justice and development agenda. The enmeshment of tax issues on an international scale demands seamless coordination and collaboration among the organisations interested in making an impact, and GATJ has been instrumental in facilitating synergy among its members, thereby strengthening the movement, and amplifying its voice in the fight for tax justice.

It is of particular significance that GATJ is a Southern-led organisation that seeks to empower Global South countries in their search for an inclusive and fair international tax system that suits their development goals. The creation of GATJ is also a reflection of the demand of the former members of TJN-IASBL for a representative and democratic body, respectful of the independence of its members and their right to participate in order to establish a legitimate global movement. The cultural and geographical diversity of the members of GATJ, as well as its coordinated leadership have made this alliance a proper global platform for representative tax governance.

Moreover, the mobilisation capacity and social capital of GATJ make it a key actor to build national and international pressure for accountability and fair taxation. One of its priorities is the reform of the international tax rules to make them work for development, human rights, and equality within and between countries. In that context, GATJ has had a very active role in campaigning for and supporting the establishment of a UN Tax Convention.

Through its work, GATJ has also strengthened the link between tax justice and other socioeconomic issues, concerning the impact that tax systems have on development. The Tax and Gender Working Group of GATJ advocates for the universal adoption of a feminist tax system that promotes gender, social and economic equality and the full realisation of women's human rights. The Tax and Extractives Working Group of GATJ seeks to develop a campaign to "stop the plunder" of the South through tax abuse by the extractive sector, which harms the rights of communities and women affected by mining and other extractive activities.

Contribution of the Tax Justice Network: Catalysing the global movement

At the beginning of the 2000s, the Tax Justice Network was one of the pioneer organisations in approaching taxation as a concern within the realm of development. The

work and the publications of the Tax Justice Network, such as the Tax Us If You Can report (2005), explained in a comprehensive way how tax competition and regressive tax policies, which have been the rule rather than the exception at a global level, compromise the sustainable development of countries. This reframing of taxation had a great impact among a wide variety of audiences, bringing tax justice to global attention. What once was an inaccessible and incomprehensible field for civil society was becoming a matter of public discussion and of development cooperation.

Part of the Tax Justice Network's strategy was to create a global network organised around national and regional chapters in Africa, the Americas, Asia, Australia, and Europe, and to continue to raise public awareness through the coordination of campaigns across this network. Nevertheless, the Tax Justice Network on its own didn't have the reach nor the capacity to carry out this work alone.

Through the establishment of an international non-for-profit association, TJN-IASBL became the first global body bringing together civil society and non-governmental organisations, charities, trade unions, accountants, lawyers, and scholars who cared about tax justice and were campaigning for it. Despite its deficiencies, misunderstandings, and its inadequate structure to make representational claims on behalf of the global movement, TJN-IASBL laid the foundations for international coordination for the prioritisation of fair taxation in the global space. In that sense, the Tax Justice Network catalysed a global movement for tax justice, which then grew and was renewed with the creation of GATJ.