1 WHY DO WE NEED TAX JUSTICE?

What is the core problem?

Tax represents the most sustainable and predictable source of income for all countries. It is the lifeblood of functioning democracies. In fact, it is at the heart of the social contract between citizens and the state, generating the resources necessary for the state to guarantee the fundamental human rights of the population. Yet, many countries struggle to collect sufficient revenue to fund the most basic public services, thus undermining their capacity to overcome poverty and foster human development. In developing countries, the tax-to-GDP ratio is roughly half that of developed countries. This situation prolongs developing countries’ reliance on overseas aid and skews government accountability away from citizens and towards donors.

The unfair tax systems and rules developed over the past 50 years, at both international and national levels, have led to increased inequality within and between countries. Since wealthy individuals and multinational corporations (MNCs) often have escaped taxes, the tax burden has been shifted to ordinary citizens through taxes on labour and consumption. As a result, wealth and power are being increasingly concentrated in the hands of one per cent of the population, while those who are less able to pay are seeing their human rights—such as the right to food, housing, education or health—seriously undermined.

What are the underlying causes of tax injustice?

An unsustainable tax competition paradigm

Globalisation and financial deregulation in the last four decades have led to an exponential rise of foreign direct investment (FDI), which increased by 2000 per cent between 1982 and 2011 according to the United Nations Conference on Trade and Development (UNCTAD). Based on the erroneous assumption that attracting foreign capital is inevitably positive for growth and human development, states in both the global north and south have engaged in a fierce competition to attract the money of foreign investors. Tax policies have been a crucial element of this competition paradigm. Some of the policies adopted by the competing states in the last few decades include the reduction of Corporate Income Tax (CIT) rates—thus leading to an unsustainable race to the bottom; the proliferation of generous, and often inefficient, tax incentives; the lax enforcement of tax laws; and the development of dangerous financial secrecy provisions.

Developing countries and small economies without the capacity to compete through other more sustainable strategies—such as political stability, good infrastructure or big consumer markets—have often based their capacity to attract foreign capital on these tax policies. However, these tax competition policies, which have not been adopted exclusively by developing countries, have not contributed to improving citizens’ welfare, with most of the benefit accruing to the elites, multinationals, their tax advisers and corporations’ shareholders.

Unfair and ineffective tax systems and rules

In the past few decades, the world has changed dramatically. Large volumes of capital now flow from country to country almost automatically, and there are already more than 82,000 MNCs with around 810,000 subsidiaries and 68 million employees overseas, with a presence in nearly every country in the world between them. Labour and consumption have also been modified by the phenomenon of globalisation, e-commerce being one of the clearest examples. Yet, as the Organisation for Economic Co-operation and Development (OECD) acknowledges, tax systems have not kept pace with developments in the business environment: the current international tax system is outdated and broken.

Existing international tax rules are both unfair and ineffective. They are unfair because the most developed countries and powerful economic actors have set the standards to their own advantage; and they are ineffective because of the
many existing inconsistencies and legal loopholes that undermine the capacity of states to raise their fair share of tax (for instance, through double non-taxation of income). Practices that are generally perceived as unacceptable remain legal because the current international tax rules are no longer fit for purpose. The fundamentals of the international tax system urgently need to be revisited. However, there is no truly representative global mechanism to define how taxing rights should be fairly allocated among states and implemented. The United Nations Tax Committee is under-resourced, so the OECD – often described as a club for the rich – is, in practice, the international standard setter.

At national level too, tax systems are often unfair because the wealthiest pay proportionately less tax than poorer citizens. Indeed, elites often use their control of the political process to ensure that tax systems and rules continue to play to their advantage.

**Unacceptable and dangerous financial secrecy**

The number of jurisdictions offering financial secrecy provisions has increased significantly in the past few decades. According to the Financial Secrecy Index, more than 70 jurisdictions now contribute to global financial opacity. The lack of transparency in many international financial transactions facilitates the tax avoidance and evasion strategies of both individuals and corporations. The existence of financial secrecy provisions makes it harder for tax authorities to obtain their fair share of tax.

Today, the lack of data and information is a problem faced by all states, though tax authorities in developing countries are considerably less likely than those in rich countries to possess the institutional capacity to identify and track obscure financial transactions involving rich individuals and multinational firms operating in their jurisdiction. Developing countries are also more likely to lack the bilateral treaties granting the right to access information held in other jurisdictions.

Tax havens are used extensively by wealthy individuals and MNCs. Ninety-eight of the FTSE 100 companies have been found to have subsidiaries in secrecy jurisdictions. Often, there is a disaggregation between the country where businesses operate and the country where profits are reported for taxation.

Financial secrecy does not only enable tax avoidance and evasion: it also supports corrupt officials and criminals (such as drug dealers) in finding a place to hide the proceeds of their illegal activities. Illicit capital flight, enabled by financial secrecy, has made Africa a net creditor to the rest of the world.

**A large informal sector**

A substantial domestic challenge faced by tax authorities in developing countries is the vast number of citizens who fall outside the tax net: that is, who operate in the informal sector. The reasons for this are many, and they go far beyond what is often caricatured as a culture of tax evasion. Poverty is an important contributory factor to the development and prevalence of the informal sector, to the extent that the coping strategies adopted by the population often fall out of the formal economy. In developing countries, large sections of society operate at a subsistence level with no formal financial records, making it very difficult for tax authorities to carry out their job effectively.

**Poor domestic institutions and compliance**

The low level of tax compliance, especially in many developing countries, is often the result of a mixture of mutually reinforcing attitudinal and technical reasons. At institutional level, significant capacity gaps in policy development, revenue authorities, audit institutions and other oversight bodies undermine efforts to collect even from those willing to be tax compliant. Under-resourced revenue authorities and enforcement agencies lack the strength to identify and impose sanctions on tax evaders, further damaging citizens’ belief in the equity and fairness of the system as a whole, and eroding the sense of mutual accountability between state and citizens that an effective taxation system fosters.

Low compliance leads to low tax revenue, which often leads to poor provision of public services. This reduces the legitimacy of tax collection and leads to a general deficiency of law enforcement, which again increases and favours tax evasion. A damaging vicious circle is thus established.

**Weak cooperation and representation mechanisms at global and regional level**

Some of the most significant problems identified above have been exacerbated by the lack of cooperation between jurisdictions. Unfortunately, this has particularly been the case for developing
countries. While the OECD countries have made progress in setting some common standards (such as the ‘arm’s length’ principle for transfer pricing) and the EU has adopted measures to combat tax avoidance and evasion (such as the Savings Tax Directive), cooperation and assistance between developing countries in tax matters is improving but remains weak. Cooperation needs to be strengthened to mitigate, and ideally reverse, the negative impacts of the current tax competition paradigm.

To date, the United Nations Tax Committee has not been successful in its efforts to offer a more democratic and representative alternative to the OECD as the global standard setter in tax matters. Tax justice at the international level can only be achieved if the voices of developing countries are heard, and if interstate competition in tax matters is replaced by constructive cooperation. No country can solve the problem through unilateral action.

**Structural power imbalance**

Since wealth and power are becoming increasingly concentrated, those who hold power at national and international level use it to block those legislative changes that could potentially threaten the current status quo in relation to (but not only) tax matters.

Wealth and power imbalances are on the rise. As a result, democracy has been seriously eroded and the role of the state is being critically undermined.

**What are the consequences of tax injustice?**

**Reduced resources to fulfil human rights and foster development**

While tax revenues are not the only prerequisite for development, the resources lost through tax dodging and other forms of illicit capital flight undermine the capacity of states to meet their most basic human rights obligations, such as the right of everyone to security, freedom from hunger, housing, health or education. Tax injustice condemns millions of citizens to poverty. This is certainly the case in developing countries; but in the current context, characterised by a deep and protracted economic and financial crisis, this is also true for citizens living in developed economies. Tax injustice is a global systemic challenge that requires global systemic solutions.

**Increased inequality**

Since capital is mobile, wealthy individuals and MNCs are taking advantage of the incentives and opportunities the current tax competition paradigm offers; as a result, they are benefiting from the ineffectiveness and unfairness of the tax system and tax rules. In order to compensate for the resources lost through tax avoidance and evasion by wealthy individuals and MNCs, the tax burden is being shifted to ordinary citizens through taxes on labour and consumption. As a consequence, tax systems have become more regressive: those with a higher capacity to pay are not the ones making the correspondingly higher contribution to financing public services, to the extent that some citizens and companies have essentially become freeloaders. Wealth is being increasingly concentrated and the gap between the rich and the poor is widening at both global and national level, in both developing and developed countries.

**Blocking accountability and state-building**

With developing country governments unable to obtain their fair share of tax, they continue to rely on aid and public loans to fund their public services. Aid tends to be less reliable and often comes with associated policy conditions, which prevents governments and civil society from deciding what policies to undertake, thus eroding their sovereignty. And since aid funding comes from donors, accountability mechanisms are misplaced and the social contract between a state and its citizens is weakened. Consequently, aid dependence and conditionality negatively affects sovereignty and accountability, and brings significant challenges to state-building.

Where the state does not have the monopoly over the collection of taxes, other actors are at times able to step in to demand payments and thus challenge the state’s legitimacy – and even finance political and social unrest. The existence of a broad tax base is a common characteristic of an effective state, and is usually associated with peace and stability.
Key general trends that must be considered

Towards an exit strategy from aid

In a context where the sustainability of aid is being contested more than ever, the capacity of states to generate revenue in a self-sufficient way is increasingly seen as fundamental. Many political and civil society actors now perceive tax justice to be the most fair, sustainable and effective strategy for fighting poverty – assuming, of course, that governments use tax resources effectively. Developing countries cannot graduate from aid unless they are able to increase their tax revenues in a sustainable way.

The global recession and pressure on fiscal budgets

The global recession is now entering its fifth year, with forecasts suggesting that this negative trend will continue during the lifetime of this tax justice strategy. In the current economic and financial context, tensions with public deficits have led to restrictive fiscal policies, particularly in the US and Europe. As a result, developed economies are now more concerned than ever about tax competition, financial secrecy and the harmful consequences of aggressive tax planning by MNCs.

In the last few years, the EU, OECD and the G20 have frequently made statements and adopted initiatives to mitigate the negative impact of certain tax and financial policies, especially those adopted by secrecy jurisdictions. At the moment, significant initiatives are underway: these include the EU Anti-Money Laundering Directive and the OECD/G20 initiative on Base Erosion and Profit-Shifting (BEPS). However, efforts so far have been insufficient, and there is a risk that developing countries are being excluded from the debate and decision-making processes.

Increased political and social pressure on MNCs and rich individuals

With tax justice now being seen as fundamental for development and for coping with the current crisis, the level of political and social pressure on those who dodge tax is on the rise. This crackdown affects not only tax evaders, but also those corporations and individuals who legally exploit tax loopholes to their advantage. Their behaviour is being increasingly defined as unethical, and thus has been publicly condemned. Corporations engaging in aggressive tax avoidance – and who have often also invested large sums of money to influence policy development to their advantage – have now begun to understand that this option is by no means risk-free. As their reputation is now threatened if they dodge taxes, the incentives to be tax compliant and to demonstrate this to their key stakeholders will also increase. We must continue to challenge the belief that corporations have a duty to minimise their tax payments to maximise shareholders’ value. In fact, tax revenues are required in order for governments to create an enabling business environment.

Traditional and social media have certainly been crucial in stepping up the pressure on MNCs. However, it must be noted that this increased political and social pressure does not necessarily always lead to a stronger protection of the interests of developing countries. Much of the emphasis placed by governments at the OECD level is on protecting their own tax bases.

A proliferation of political and civil society actors and processes

As a consequence of the trends already described, the last decade has seen a proliferation of political and civil society actors engaged in the tax justice debate. At a political level, global initiatives such as the International Tax Dialogue, or new regional groups such as the African Tax Administration Forum (ATAF), have emerged; as for the civil society, the movement for tax justice has grown and developed in all countries. This trend brings risks and challenges, but also very important opportunities for us to seize.

The post-2015 agenda

During the first half of the timeframe for this strategy, world leaders and civil society will devote significant efforts to developing a new framework to replace the current millennium development goals (MDGs). There will be a strong focus on inequality. The tax justice agenda is very relevant to the post-2015 debate, not only because tax justice can contribute to reducing poverty and inequality, but also because it can generate the resources required to fund the implementation of the new development framework.
Christian Aid’s vision and added value

**Partnership for Change and our vision for tax justice**

We want to see a world where the existing values, norms and practices on fiscal and financial matters stem from just power relations and cooperation, and enable states and communities, especially those in developing countries, to enjoy their fair share of wealth. As a result, fundamental economic and social human rights will be fulfilled, inequality between rich and poor will be significantly reduced, and states will become more transparent and accountable to their citizens, rather than to creditors and aid donors.

Our vision and strategy for tax justice strongly contributes to Christian Aid’s overall vision, goals and strategic change objectives, as defined in our corporate strategy *Partnership for Change.*

Christian Aid’s vision is to see an end to poverty. Although tax justice alone will not be sufficient to make this vision a reality, poverty will not be eradicated if unjust power relations persist and states and communities continue to be deprived of their fair share of wealth.

If we make progress towards our vision for tax justice, then we will deliver concrete results in relation to Christian Aid’s three goals for empowerment: resilient and thriving societies, equity and sustainability, and just power relations.

Our vision and strategy for tax justice is also strongly linked to the five strategic change objectives outlined in *Partnership for Change*: Power to change institutions; The right to essential services; Fair shares in a constrained world; Equality for all; and Tackling violence, building peace. Tax justice will contribute significantly to progress in these strategic outcomes in the ways outlined in the table on the following page.

As *Partnership for Change* clearly underlines, understanding how power operates, addressing power imbalances and establishing effective partnerships is crucial to the success of our tax justice strategy. These principles will certainly guide our interventions in the years to come.

**Christian Aid’s added value in the tax justice arena**

**Reputation and credibility**

Key actors in the tax justice agenda already view Christian Aid as a credible, respected and trusted organisation. We have worked on tax justice for several years and have successfully pushed this topic in a wide range of forums – domestic and international, corporate and political. For example, at a recent conference of the tax directors of 600 of the world’s largest multinationals, Christian Aid was one of only two organisations, alongside the OECD, referred to as ‘increasingly influential in the fair tax debate’.

**Breadth of involvement and experience on tax**

Tax justice has been a corporate advocacy priority for several years and this work has become embedded across the organisation. For instance, more than 50 staff members from over 20 countries contributed to the process to develop this strategy. There are few international organisations with this breadth of involvement in the issue of tax justice.

Although there is more work to be done in making this a truly organisation-wide effort, Christian Aid has already taken several steps down this path. This enables us to bring together a wide range of perspectives and experiences gained – for example: in the field; within southern advocacy networks; in talking to campaigners in Britain, Ireland and beyond; and through engaging with politicians in the global north and south, and with companies big and small.
<table>
<thead>
<tr>
<th>Strategic change objective outlined in <em>Partnership for Change</em></th>
<th>The strategic outcomes to which tax justice will contribute more significantly</th>
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<tbody>
<tr>
<td><strong>Power to change institutions</strong></td>
<td>Greater inclusion and voices of poor and marginalised women and men in decision-making at all levels. Private and public institutions base their decision-making on long-term thinking, sustainability and the building of secure, thriving communities. Reduced inequality in the global system, and reforms to international institutions that strengthen the position of developing countries in setting policies that affect their futures.</td>
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<td><strong>The right to essential services</strong></td>
<td>Governments increase resources for good-quality essential services that ensure equitable access and community involvement.</td>
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<tr>
<td><strong>Fair shares in a constrained world</strong></td>
<td>Poor and excluded people and communities secure greater shares of income, value and assets through markets and economies that function more fairly. Greater adoption by governments, private sector and citizens of alternative approaches to development, based on justice, equity and sustainability.</td>
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<tr>
<td><strong>Equality for all</strong></td>
<td>Social and political factors that reinforce social, cultural or economic exclusion on the grounds of identity have been challenged and changed.</td>
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<tr>
<td><strong>Tackling violence, building peace</strong></td>
<td>Broad social movements for change, with women at the centre, that successfully address root causes of violence and act to transform them with justice.</td>
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**International networks**
Christian Aid is an important and influential member of several international networks and coalitions. This enables the organisation to amplify and broaden our voice on issues such as tax justice. Our involvement in networks such as APRODEV, Eurodad, the Financial Transparency Coalition or the Global Alliance for Tax Justice, and our capacity to support coalitions such as End Tax Haven Secrecy, represents a part of what we can add to international efforts to bring about tax justice through a strong global movement.

**Church relationships**
Christian Aid’s church relationships provide another source of added value: for example, in the theological underpinnings of tax, upon which it can sometimes be helpful to draw; in the deep grassroots connections with campaigners in Britain and Ireland and communities in the global south; and in the moral “weight” and influencing ability of church leaders, northern and southern, on this issue. Church leaders are particularly able to speak on tax justice from an ethical and moral perspective, which increasingly resonates not only with church members but also with the population more generally.
A successful journey so far, but still a long way to go

In 1998, Christian Aid was the first international NGO to advocate for tax justice. Since then, we have played a leading role and have worked with partners and allies from across the world to foster positive change. These are just a few examples of the progress made so far:

- Tax justice is now seen as crucial for development. Some years ago, tax justice was absent in the development debate, but today, there is a consensus that tax injustice perpetuates poverty and increases inequality.

- The Global Alliance for Tax Justice has been established as a global campaigning force. Its members have the capacity to work at national, regional and international levels. Christian Aid actively supports the Global Alliance for Tax Justice in Africa, Latin America, Asia and the Middle East. Together, we have been advocating for better tax systems. For example, our partner in the Philippines, Action for Economic Reforms, successfully campaigned for a tax hike on tobacco products, which will provide up to 500bn pesos in revenues over the next five years. This money will be earmarked for universal healthcare for the poorest Filipinos and provide support to some 40,000 tobacco farmers.

- Transparency in corporate reporting has been strengthened after the adoption of the US Dodd-Frank Bill and the European Union’s Accounting and Transparency Directives.

- Automatic information exchange has now become the new global standard, and a new multilateral platform is being developed to bring it into practice.

- It is now more difficult for tax evaders and criminals to hide their money and identity behind shell entities in secrecy jurisdictions. The Financial Action Task-Force recommendations have been strengthened, the G8 agreed in June 2013 to make progress towards the disclosure of the real owners of companies, and the European Union is currently reviewing its Anti-Money Laundering Directive.

- The OECD and the G20 have now acknowledged that the current rules for the taxation of MNCs are no longer fit for purpose and allow corporations to avoid paying their fair share of tax. A process to review the international rules, called Base Erosion and Profit Shifting, is being implemented.

‘No region has suffered more than Africa from tax evasion, aggressive tax planning and plunder of national wealth through offshore-registered companies. These are global problems that demand multilateral solutions.’

Kofi Annan, former Secretary-General of the United Nations, current chair of the Africa Progress Panel.
3 OUR STRATEGIC PRIORITIES

The changes we want to see towards tax justice by 2016

Our four key strategic priorities
During the next three years, we will seek to produce changes in four different strategic priorities. We believe that making simultaneous progress in all these areas is fundamental to achieving tax justice.

Strengthening the global movement for tax justice will be integrated into Christian Aid’s strategy as a cross-cutting priority, because it is essential that our efforts are sustainable and embedded in Christian Aid’s identity and vision for change.

Our four key strategic priorities for tax justice are as follows:

Strategic priority 1: Promoting fair and effective national tax systems
We will work with our supporters, partners and allies, through our national and regional programmes, so that states build fair and effective tax systems that reduce inequality, ensure access to quality essential services, and strengthen accountability between the state and its citizens.

Strategic priority 2: Promoting changes to the social values that sustain tax dodging
We will work with our supporters, partners and allies, north and south, to promote changes to the social values and incentives that currently sustain tax dodging practices. In the coming years, we will continue to show not only that tax evasion and tax avoidance are harmful and unacceptably, but also that tax dodging brings diverse and serious risks to those who decide to engage with it.

Strategic priority 3: Promoting changes to the regulatory framework to enable states to prevent illicit capital flight and obtain their fair share of tax
We will work with our supporters, partners and allies, seeking alignment between action at national and international levels, to promote changes to the current unfair and often ineffective regulatory framework – so that states, especially in developing countries, can prevent illicit capital flight, obtain their fair share of tax and, therefore, increase their revenue.

Strategic priority 4: Promoting cooperation at regional and international level to stop harmful tax competition
We will work with our supporters, partners and allies to put an end to the race to the bottom in corporate income tax rates, and the proliferation of often damaging tax incentives to attract foreign direct investment. We will do this through the promotion of inter-state cooperation, especially, but not only, at regional level.

Strengthening the global movement for tax justice will be a cross-cutting priority
We will work with our supporters, partners and allies to increase awareness of the causes and consequences of tax injustice, as well as the possible solutions. We will contribute to expanding the movement for tax justice at national and international levels, and to its effective articulation around a common vision and action for change.

While we acknowledge that we must advance simultaneously in these four areas in order to achieve tax justice, we will not necessarily invest the same level of resources in each of them. How we allocate our resources will depend on a number of variables, such as context and opportunity.
The following table describes, for each of the four strategic priorities, the concrete changes that we want to see by 2016. We have based these aspirations on an analysis of the current political, economic and social context. Three annual operational plans will be developed over the lifetime of the strategy. These plans will offer the opportunity to update our analysis. As a result, changes to the current strategic choice could be adopted.

### The changes we want to see by 2016

<table>
<thead>
<tr>
<th>Strategic Priority</th>
<th>Desired Change</th>
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| 1. Promoting fair and effective national tax systems.* | 1.1 Reforms to the national tax system will increase the tax burden on those with a higher ability to pay, so that tax systems become more progressive and contribute to reducing inequality. Special attention will be devoted to the reduction of gender-based inequality.  
1.2 Tax revenues will be used to foster human development, with a special focus on improving citizens’ access to quality essential services.  
1.3 Civil society will have access to relevant information on national tax and fiscal systems. |
| 2. Promoting changes to the social values that sustain tax dodging. | 2.1 Corporations will adopt socially responsible and sustainable conduct in tax matters, for instance through adherence to a new set of Global Tax and Business Principles. Investors and public investment/spending policies will be targeted strategically in order to achieve changes in corporate conduct.  
2.2 Leaders in sponsoring churches, and in churches global north and south, will recognise and promote tax justice as fundamental to human development. |
| 3. Promoting changes to the regulatory framework to enable states to prevent illicit capital flight and obtain their fair share of tax. | 3.1 The EU, all countries in the G8 and G20, and the UK Crown Dependencies and Overseas Territories will adopt and enforce legislative measures to ensure the effective public disclosure of beneficial owners of companies, foundations and trusts.  
3.2 Secrecy jurisdictions will automatically exchange information on a multilateral and non-discriminatory basis.  
3.3 Reforms of international tax rules, with a special focus on those related to preventing double non-taxation and achieving a fair allocation of taxing rights, will consider developing countries’ voices and improve their ability to obtain their fair share of tax.  
3.4 Building on past successes, corporate reporting standards will improve further towards higher levels of transparency on tax policies and practices. |
| 4. Promoting cooperation at regional and international level to stop harmful tax competition. | 4.1 States in developing countries will offer tax incentives on the basis of agreed and transparent criteria – including adequate environmental, social and economic cost/benefit analysis – and will publish tax expenditures as part of their budgets.  
4.2 States in developing countries will take coordinated measures at regional level to stop unsustainable and harmful tax competition. |

* The changes sought at national level will need to be defined by countries, according to their specific context. What is suggested here is the focus that national teams should consider, based on workshop discussions.
4 DEVELOPING SOLID PARTNERSHIPS AND ALLIANCES FOR SUCCESS

Partnership has been a founding principle of Christian Aid. It is not just a way of working; it is also fundamental to our identity. It is as much about who we are, as it is about how we work. Christian Aid believes that change happens only when people fight hard for it, and the wider the network, the greater the impact we can achieve. Each action counts, and when united behind a shared vision, the opportunity to create a lasting change is multiplied. Christian Aid’s task is to identify and build the trusting relationships that can turn our energies into a much bigger practical impact.

We are committed to strengthening our partnerships and alliances to make our vision for tax justice a reality.

‘Direct taxes allow for a better distribution of wealth… We are promoting a more equal state: those who have more, pay more; those who have less, pay less. If at the end of the day we don’t support a tax policy by paying our taxes, in reality we are scuppering our chances of national development. All of this [work] is starting to change the understanding of the Guatemalan people. It makes me very hopeful, and I hope that it leads to a different type of tax policy.’

Jonathon Menkos,
ICEFI, Christian Aid partner in Guatemala.

‘Christian Aid’s work on the issue of tax justice is incredibly fabulous. Christian Aid supported us in investigating the tax structure and policies of Pakistan, and that proved helpful in developing depth on the subject, as well as in defining pro-poor taxation policies.’

Mansoor Raza,
Church World Service, Christian Aid partner in Pakistan.

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