

## **Tax Justice for Social Justice: Declaration at the 2013 World Social Forum Tunis, 26-30 March 2013**

The prevailing international tax rules and practices are more and more undermining the ability of governments in the Global South and the North to compel corporations and wealthy individuals to pay their fair share of taxes. Multinationals and wealthy individuals continue to dodge taxes with impunity, while tax competition has led to reduced tax burdens on corporations and financial wealth. As a result ordinary people carry a disproportionately heavy burden of taxes and social services lack adequate resources to meet the needs of citizens. The public are made to pay for a crisis they are not responsible for. The implementation of austerity measures which aggravate poverty and inequality everywhere make the need for tax justice as urgent as ever.

Social and economic justice now and future sustainability are possible only:

- when tax dodging by multinationals and wealthy individuals is stopped;
- when race to the bottom tax competition between countries is ended and replaced by multilateral tax cooperation:
- when governments raise revenue through redistributive and progressive taxation and are held accountable for the provision of quality social services to their citizens

Continuing the tradition of the World Social Forum which, at the WSF in Port Alegre in 2002, issued a “Universal Declaration on the right to tax justice as a component part of social justice”, we demand the following to promote tax justice across the whole world:

- a) country by country reporting by multinationals
- b) automatic information exchange between jurisdictions
- c) public registers of beneficial ownership
- d) redistributive and progressive domestic tax policies
- e) alternatives to transfer pricing rules by the OECD which serve all countries
- f) an end to tax haven secrecy – the major facilitator of tax dodging
- g) rigorous regulation of the finance sector including the imposition of a Financial Transaction Tax (FTT)
- h) legitimate international governance to facilitate multilateral cooperation in tax matters

To promote the tax justice agenda we commit ourselves:

- a) To continue and strengthen our advocacy and campaign to influence decision makers to implement policies to achieve tax justice. We are encouraged by initial successes in this regard, such as the recent decision of the French Parliament (and further endorsed by the European Parliament) to enforce country by country reporting by French and European banks; the introduction of a Financial Transaction Tax as a result of global campaign in 11 European countries; the successful campaign of French activists to get 18 out of 22 departments to declare their territories tax haven free and similar campaigns for tax haven free cities in the Nordic countries.
- b) To enhance our efforts to mobilise citizens and create strong social movements locally and globally to force governments and multinationals to end tax dodging and implement policies to achieve tax justice. The evidence based campaigns to expose the pillage of developing countries by multinationals in individual countries (such as

the campaign of Zambian citizens against Glencore); the successful campaign for “Justicia Fiscal” in the Dominican Republic for an increase in education budget raised by fair tax, are inspiring achievements on which we build our future work.

- The new **Global Alliance for Tax Justice** can serve as a platform to coordinate and create global synergy for advocacy and campaigns and citizen mobilisation for tax justice.

1. Global Alliance for Tax Justice;
2. ActionAid International
3. Oxfam International
4. Public Services International
5. Christian Aid UK/RI
6. Tax Justice Network-Africa
7. Eurodad
8. War on Want
9. CIDSE
10. CCFD - Terre Solidaire
11. SOLIDAR
12. "UBUNTU - World Forum of Civil Society Networks".
13. The Trades Union Congress (TUC) Great Britain
14. Europeans for Financial Reform Coalition
15. Secours Catholique - Caritas France
16. Attac Norway
17. Global Policy Forum
18. ETUC: European Trade Union Confederation [www.etuc.org](http://www.etuc.org)
19. European Citizens' Initiative “Water is a human right!”
20. Equity and Justice Working Group Bangladesh (EquityBD)
21. Tax Justice Network
22. Tax Justice Research-UK