The Tax Justice Network (TJN) is an independent international network, launched in 2003. It is dedicated to high-level research, analysis and advocacy in the area of international tax and financial regulation, including the role of tax havens.

TJN maps, analyses and explains the harmful impacts of tax evasion, tax avoidance and tax competition; and supports the engagement of citizens, civil society organisations and policymakers with the aim of a more just tax system.

**Mission**

TJN pursues systemic changes that address the international inequality in the distribution of taxing rights between countries; the national inequalities – including gender inequalities – that arise from poor tax policies; and the national and international obstacles to progressive national tax policies and effective financial regulation.

**Objectives**

- To eliminate cross-border tax evasion and limit the scope for tax avoidance, so that large corporations and wealthy individuals pay tax in line with their ability to do so
- To increase citizens’ influence in the democratic control of taxation, and restrict the power of capital to dictate tax policy solely in its own interest
- To restore similar tax treatment of different forms of income, and reverse the shifting of the tax burden onto ordinary citizens
- To remove the tax and secrecy incentives that encourage the outward flow of investment capital from countries most in need of economic development
- To promote the role of tax and related legislation in supporting inclusive economic development, the relief of poverty, engaged citizens and more equal societies

**Approach**

We have a small core of highly motivated staff, supported by a network of academics, professionals and other experts in a range of different fields. We draw on our collective expertise to research, design and promote original and agenda-setting positions. We are collaborative and collegiate, opening up new spaces for others to enter. We challenge conventional wisdom, we relish lively debate, and our work attracts media attention. We take informed but uncompromising positions on current news and issues, based on the evidence.

We develop projects that build new alliances around our focus issues. We support others to adopt new thinking and to take on our shared counter-narrative within their own strategies, freeing us to explore as yet unchallenged issues and orthodoxy. We seek to influence and encourage people by playing the role of think tank, incubator and enabler.

**Achievements**

- Took transparency policies onto the global agenda: automatic exchange of tax information, public registers of beneficial owners, public country-by-country reporting
- Incubated new organisations like the Global Alliance for Tax Justice, regional networks (e.g. TJN Africa), Fair Tax Mark, Finance Uncovered and Offshore Game
- Focused global media attention on tax justice, leading to front-page coverage across the world, and provided technical support to journalists
- Changed views on corruption, by publishing the biennial Financial Secrecy Index to show the links between secrecy, tax havens and illicit financial flows
- Created the idea of the ‘finance curse’, the damage done by an oversized finance sector, and also by countries competing in a race to the bottom on tax and regulation
To discuss this core funding prospectus, please contact Alex Cobham on +44 7982 236863 or alex@taxjustice.net

Funders

Board and team

Strategic programmes 2018-2021

Financial secrecy
Research objectives
Rank jurisdictions by secrecy and importance through the biennial Financial Secrecy Index

Policy proposals
Automatic information exchange, public registers of beneficial ownership, public country-by-country reporting (ABC)

Policy objectives
Countries take unilateral and multilateral steps to adopt the ABC policy measures of tax transparency

Systemic objectives
Consensus that secrecy drives instability, illicit financial flows including corruption, tax evasion and tax avoidance

Scale of tax injustice
Research objectives
Estimate costs and impacts of specific tax injustices, and scope for new institutions

Policy proposals
Meaningful indicators of tax evasion and avoidance, e.g. SDG 16.4, BEPS 11, measure of country vulnerability to financial secrecy

Policy objectives
Countries take unilateral and multilateral steps to adopt the ABC policy measures of tax transparency

Systemic objectives
Consensus that tax abuses increase inequality and distort economies, especially in developing countries

Human rights
Research objectives
Develop new tax justice frames to challenge human rights failures and inequalities

Policy proposals
Tax avoidance measures, indicators and accountability mechanisms for inclusion in human rights agreements

Policy objectives
Countries take unilateral and multilateral steps to adopt the ABC policy measures of tax transparency

Systemic objectives
Consensus that tax injustice undermines human rights and state-citizen accountability and worsens inequality

Race to the bottom
Research objectives
Generate evidence of impacts of competition between states and of collaboration benefits

Policy proposals
Higher corporate tax rates, reduced tax incentives, better financial sector regulation, rebalancing of economy

Policy objectives
Countries increase corporate tax rates, reduce tax incentives, and regulate (and if necessary downsize) their financial sectors

Systemic objectives
Consensus that tax competition is bad for all, creating distortions and inequality, but that countries can opt out

Funding 2018-2021

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Read full strategy | Read 2017 annual report

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