

# CORE FUNDING PROSPECTUS 2018 - 2021



## Mission

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.

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

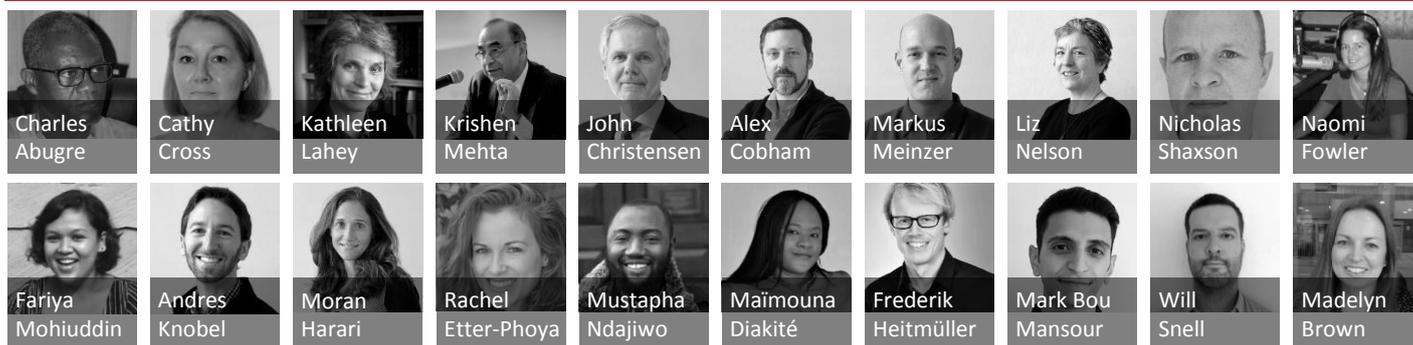
Changed views on corruption, by publishing the biennial Financial Secrecy Index to show the links between secrecy, tax havens and illicit financial flows

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

## Funders



## Board and team



## Strategic programmes 2018-2021

[Read full strategy](#) | [Read 2017 annual report](#)

### 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

Global human rights standards and treaties explicitly include tax justice requirements and hold governments accountable to them

#### 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

	2018	2019	2020	2021	TOTAL
Budget	£1,131,982	£1,460,000	£1,533,000	£1,609,650	£5,734,632
Already raised	£1,190,358	£1,081,897	£510,331	£407,000	£3,189,586
Still to raise	N/A	£378,103	£1,022,669	£1,202,650	£2,545,046

To discuss this core funding prospectus, please contact Alex Cobham on +44 7982 236863 or [alex@taxjustice.net](mailto:alex@taxjustice.net)