



Strategic Framework 2021-2025

Secretariat final draft

## Introduction

The Global Alliance for Tax Justice (GATJ) is a global coalition in the tax justice movement that campaigns for progressive and redistributive taxation systems nationally and for a transparent, inclusive and representative global tax governance internationally.

Created in March 2013 in Peru, GATJ serves as a coordination hub of six regional tax justice networks based in Africa (Tax Justice Network-Africa), Latin America (Red de Justicia Fiscal de América Latina y el Caribe), Asia (Tax & Fiscal Justice Asia), North America (FACT Coalition and Canadians for Tax Fairness) and Europe (Tax Justice-Europe), collectively representing hundreds of organisations around the world.

Owned and led by its autonomous regional networks, the structure of GATJ enables a range of perspectives and experience to be represented, including from southern movements and smaller organisations. This is a key added value and power of the global alliance – connecting and amplifying national and regional campaigns to make sure multinationals pay their fair share of taxes and to push for progressive and redistributive taxation in every country to finance sustainable development and the provision of adequate public services for all.

GATJ has established a strong global network with active engagement by members and allies. This five-year strategy builds on the strengths of the existing workstreams and harnesses new opportunities for a tightly focused campaign agenda. It also seeks to respond to the new challenges that have arisen due to the COVID-triggered social and economic crises and builds on the achievements and experiences that GATJ has gained in its campaigns and advocacy in the past. This paper presents GATJ's strategic framework for the period 2021-2025.

## Vision

GATJ works to create a world where just tax systems and transparent governance structures counteract inequalities within and between nations and generate the public funding needed to ensure human rights – including the rights of women and vulnerable groups, a healthy and sustainable environment, strong social protection and quality public services for the common good of all.

## **Mission**

GATJ's mission is to be a truly inclusive global alliance that can draw together a plurality of voices into collective action – including grassroots groups and social movements, women's rights organisations, the labour movement, environmental organisations, think tanks and academics and the human rights community. GATJ was founded specifically to be the uniting front for the growing international tax justice movement, with the mission to deliver as a campaigning and mobilising organisation.

## **Context**

The socio-economic crisis triggered by the COVID-19 pandemic has ignited a renewed demand from civil society organisations to create a global financial system that will uphold economic and gender justice, create a sustainable future and value the rights and wellbeing of women and minorities, including ethnic minorities. This crisis is part of a larger multi-layered emergency, which also includes the ecological and environmental crises. With public revenues decreasing and the need for government expenditure increasing, a just and transformative recovery will require progressive tax and fiscal systems.

Tax is the most reliable and sustainable source of government revenue to fund public budgets and finance development. However, the global tax system is rigged in favour of multinational companies and wealthy individuals. Tax avoidance and evasion continue to be a massive problem, which causes countries around the world to lose hundreds of billions of dollars in tax revenue every year, not least due to rich corporations and individuals hiding their profits in tax havens. The COVID-triggered crisis has revealed a stark reality about the additional challenges of lower- and middle-income countries to raise domestic revenues to invest in economic recovery and essential services, including health care.

## **Fundamentally flawed global tax architecture**

Under the current global tax system, many countries, especially developing countries in the Global South, have strong limitations on their rights to tax multinational corporations that conduct economic activities in and generate profits from their jurisdictions. These are the same countries that do not have a voice in shaping the global tax architecture, which is structurally flawed and biased towards the interest of the developed countries and multinational corporations.

At present, the Organisation for Economic Co-operation and Development (OECD) – also known as the 'rich countries' club' – has been the primary institution where international tax rules are negotiated and decided. However, the majority of developing countries are not members of the OECD and therefore have no rights at its negotiating table to ensure truly substantive reforms that can advance tax justice at the international level. After adopting its 2015 package of new global tax rules on base erosion and profit shifting, the OECD and G20 set up the so-called Inclusive Framework to lead the implementation and provide the forum for future rule changes. However, although all countries were invited to join this framework, it was on the condition that they sign up to the rules that had already been adopted by the OECD and G20. Furthermore, the OECD continues to act as the Secretariat for the Inclusive Framework, despite the fact that the organisation represents a membership that is still very limited, and mainly consists of developed countries. Therefore, the Inclusive Framework does not allow all countries to participate on an equal footing.

GATJ believes that the OECD is not a legitimate governance structure to coordinate and lead the reform of the international tax architecture. Democratising the global tax governance structure and moving towards tax cooperation instead of tax competition are essential steps towards reforming the global tax system. These can be realised through the establishment of a truly universal and inclusive global tax commission under the auspices of the United Nations where States can have an equal footing in a transparent and democratic process of re-writing the global tax rules.

### **Unbridled tax abuses of multinational corporations**

The structurally flawed global tax system has enabled (and even facilitates) illicit financial flows, tax avoidance and tax evasion. Multinational corporations are allowed to take advantage of the loopholes created by out-dated and broken international tax rules and 'race-to-the-bottom' competition between governments to shift profits from countries where they conduct their economic activities – to zero or low tax jurisdictions. Many jurisdictions also offer financial secrecy – widely used for tax dodging by multinational corporations (MNCs) and wealthy individuals from around the world. Tax dodging is aggravating inequality in all countries, and between countries, as well as depriving many countries of the revenues needed to fund essential public services and meet the needs of their citizens.

Moreover, the current tax systems – both globally and nationally – have been generously granting preferential treatment to multinational corporations. Even in COVID times, when countries are in dire need of resources to address the pandemic's impacts, some MNCs – including those in the extractives sector – were asking for bailouts or were granted additional wasteful tax incentives. Meanwhile, MNCs that were able to profit massively during the pandemic are not paying extra profits tax anywhere.

### **Regressive tax systems that perpetuate social, economic and gender inequalities**

Most national tax systems rely heavily on regressive forms of taxation to mobilise resources domestically and recover the revenues lost from giving preferential tax treatment to MNCs. For many developing countries, this is a result of giving in to the pressure and conditionalities of international financial institutions, such as the World Bank (WB) and the International Monetary Fund (IMF).

Regressive taxes, such as indirect consumption taxes, place a disproportionately heavy burden on the poor and the marginalised, especially women who are trapped in unpaid care work and in low-paid and precarious jobs. Taxation has the transformative potential to address social, economic and gender inequalities if it is designed in a progressive manner and complemented with progressive fiscal systems that ensure just and rights-based redistribution of revenues.

Reforming tax systems to make them progressive and gender equal entails overcoming the continued structural and systemic exclusion of women's voices and introducing feminist analyses in the international financial architecture debate.

### **Building a vibrant movement to fight for tax justice**

Although relatively young in comparison to the other social and economic justice movements, the tax and fiscal justice movement is gaining momentum in advancing its agenda and in mobilising citizens at the national, regional and global levels. Growing inequality in and between countries, the leaks exposing institutionalised tax dodging by multinationals and the wealthy elites, and the lack of political will by governments to close loopholes by reforming domestic tax systems and international tax rules have created increasingly conducive conditions for campaigns, advocacy and public mobilisation.

Tax issues are considered technical and complex – and tax debates are still relatively inaccessible to the general public. Public education, campaigning and generating the political will necessary to achieve national, regional and global reforms is widely agreed to be the missing element in achieving tax reforms.

## Strategic goals

Addressing the key issues above, GATJ has identified five long-term strategic goals that will guide the work of the alliance over the next strategy period:

<b>Goal 1</b>	Tax abuses by multinational corporations are exposed and curbed
<b>Goal 2</b>	Progressive, redistributive and gender equal tax systems are at work in every country
<b>Goal 3</b>	Global tax rules are changed to make them work for all countries, people and the planet
<b>Goal 4</b>	Transparency practices are implemented across jurisdictions
<b>Goal 5</b>	Empowered citizens hold national governments and global institutions to account for tax justice

GATJ believes that working towards the achievement of these strategic goals will contribute to realising the following broader, overarching goals:

- Governments can raise taxes to deliver quality public services and support other vital societal functions in order to achieve the Sustainable Development Goals, gender justice, environmental protection and human rights as well as to reduce dependence on aid and debt.
- International tax governance forums are inclusive, transparent and representative, and multinational companies pay their share of tax in countries where their real economic activity takes place.
- Inequality is reduced within and between countries.

## Our Theory of Change

At the global level, the power to write the global tax rules has been usurped by developed countries of the Global North, which are influenced by, and have become subservient to the interests of powerful MNCs. GATJ believes that transformative changes in global tax rules that genuinely uphold inclusivity and reduce the inequalities between countries can be achieved when the tax justice issues affecting developing countries from the Global South are recognised and addressed in an institution of universal membership in which they have their rightful say, and where civil society organisations can observe and participate effectively.

Reforming the global tax architecture to meet the interest of people and the planet requires challenging the global power structures. For GATJ, such global power structures can be challenged by mobilising and building a strong movement of empowered people that collectively fights for tax justice at the grassroots level, nationally, regionally and globally. Collective struggles become stronger when they are linked; hence, it is crucial to build solidarity and engage in joint campaigning and advocacies built around progressive alternative tax policies and systems. A broad constituency and a plurality of voices that advance tax justice demands can create greater political pressure on decision makers and can open spaces and opportunities for policy advocacy, engagement and dialogues for progressive tax reforms.

This is why the role of the regional members is central to achieving GATJ's strategic goals. Representing hundreds of organisations from around the globe, the six regional members of GATJ have a broad reach to mobilise people globally to take part in campaigns for tax justice. For broad mobilisation to be sustained, GATJ deems that people's awareness about tax justice issues should be raised so that they can link their existing struggles to tax justice. Awareness raising can be an empowering process that can help our constituents to formulate and articulate their own demands and integrate them into their existing fights.

GATJ also believes that, for fundamental reforms in the global tax architecture to happen, it is important to amplify the positions of the Global South and to build a united approach to these positions. Representing a progressive voice in the tax justice discourse, GATJ takes a leadership role in developing consensus on key policy issues by providing a platform, especially for organisations from the Global South, to develop and strengthen their positions. It further facilitates meaningful exchanges and contributes towards building and strengthening solidarity between organisations from the global north and the global south towards the advancement of progressive policy positions, and ensuring that such progressive policy positions are carried forward in its campaigning and advocacy efforts at all levels.

GATJ was intentionally formed as a campaigning organisation. Thus, campaigning is the alliance's key tactic to help bring about change. In this regard, GATJ will continue to create global campaigns that will be developed in a participatory manner under the leadership and guidance of the regional members, to ensure that they will have the ownership of the campaign and that the local, national and regional issues and approaches are effectively linked to, and are articulated in global campaign priorities.

The COVID-19 pandemic presents both challenges and new openings for GATJ to pursue its Strategic Goals. It is a challenge because of the restrictions for public mobilisations under the so-called 'new normal'. However, GATJ can also make use of the momentum that more citizens are recognising the importance of tax justice in addressing the COVID-triggered crisis.

### **Working Groups**

While the regional members play a key role in advancing GATJ's tax justice agenda, GATJ uses different mechanisms to facilitate, coordinate, help, lead and support GATJ's work around campaigning, policy advocacy and building alliances/strengthening networks.

Joining forces with partners and alliances in the broader economic justice movement to campaign and carry out advocacy for shared objectives is one of these mechanisms. Another mechanism is the attempt to organise parts of GATJ global campaigns and advocacy work through globally and regionally led working groups:

#### **GLOBALLY LED**

Tax and Extractives  
Tax and Gender  
Global Tax Rules

#### **REGIONALLY LED**

Tax and Transparency  
Tax and Human Rights

The global working groups receive dedicated Secretariat support to develop and deliver work plans around key activities. Terms of reference for the structure, goals and membership of these working groups enable each working group to be structured in its vision and mission and to develop shared goals. These groups will also be supported to operate in multiple languages, as far as possible. The Secretariat will support the delivery of the workplans of each of the global working groups, and help ensure that mobilisation, networking and communications opportunities are developed and delivered to their maximum potential.

## GATJ Strategic Framework 2021-2025

### IMPACTS – OVERARCHING GOALS

Governments can raise taxes to deliver quality public services and support other vital socio-economic functions in order to achieve Sustainable Development Goals, gender justice and human rights and to reduce dependence on aid and debt	International tax rules are inclusive and representative and multinational companies pay their share of tax in countries where their real economic activity takes place, safeguarding the tax base for all	Inequality is reduced within and between countries
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### LONG-TERM GOALS 5-10 YEARS

<b>STRATEGIC GOAL 1</b> Tax abuses by multinational corporations are exposed and curbed	<b>STRATEGIC GOAL 2</b> Progressive, redistributive and gender equal tax systems are at work in every country	<b>STRATEGIC GOAL 3</b> Global tax rules are changed to make them work for all countries, people and the planet	<b>STRATEGIC GOAL 4</b> Transparency practices are implemented across jurisdictions	<b>STRATEGIC GOAL 5</b> Empowered citizens hold national governments and global institutions to account for tax justice
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### EARLY TO INTERMEDIATE OUTCOMES 2-5 YEARS

Global campaign is delivered that creates changes in harmful tax policies and practices and tax competition	Increasing numbers of countries adopt progressive tax systems and policies with positive impacts on women	Significant progress is made towards establishing an intergovernmental UN tax body as a functional commission of ECOSOC with universal membership and with the existing UN expert group on international cooperation in tax matters functioning as a subsidiary expert body of the commission	The inadequacies of the G20 and the OECD Common Reporting Standard (CRS) exposed as regards its applicability to the global south and in the prevention of profit shifting	A global movement fighting for tax justice – including CSOs, trade unions, gender and human rights activists, environmental organisations, academics, student organisations and social movement organisations is exposing tax injustices and actively campaigning for change across the globe
Advocacy for a comprehensive and effective tax regime for multinational corporations is delivered globally and regionally	A vibrant movement that promotes a feminist tax system is built, particularly through developing and strengthening women’s tax capacity and expertise, and strategic partnerships championing gender sensitive tax data are built	A UN Summit on Financing for Development is held to boost the political momentum and provide a platform for Heads of State to address the need for action at the highest level of government	A number of GATJ constituent members build/join tax and transparency working groups to deliver ambitious outcomes on CBCR, beneficial ownership (BO) and automatic exchange of information (AIE)	Public opinion in the global south becomes a significant and sustained voice to ensure tax justice; helping to change the prevailing tax paradigm to reflect gender justice and human rights and the interests of the Global South
Strong linkages and collaboration with other movements and organisations that can be allies in campaigning to make multinationals pay their fair share of tax	UN agencies and processes like the UNCSW, UN Economic and Social Council Forum on Financing for Development (UNFFD), United Nations High-level Political Forum on Sustainable Development (HLPF), WB/IMF etc, are more strongly involved in alternative rules and approaches to tackling tax injustices, with positive impacts for women’s rights and gender equality	Coordinated civil society outreach to governments in support of a UN resolution to establish an intergovernmental UN tax commission and develop a new UN tax convention	Constituent members are supported to campaign on giveaway tax incentives and harmful tax competition	Global and regional campaigns that are embedded in GATJ constituent regional networks and supported by the working groups at various levels deliver coordinated campaigning to leverage public opinion through media and public events

**SHORT-TERM PRIORITIES 2-5 YEARS**

<p>Civil society organisations hold governments, parliaments and multilateral institutions to account for the tax abuses of multinational corporations</p>	<p>Sound theoretical framework, evidence-based, national-level analysis and policy agenda on gender and taxation strengthened, which leads to coordinated civil society outreach to governments at the UN level to develop and implement feminist tax systems</p>			<p>Grassroots groups, social movements, labour organisations, women’s rights organisations, environmental organisations and human rights organisations join forces with GATJ to link tax justice with broader social and economic justice struggles</p>
<p>GATJ’s southern members build a global movement across multiple countries and regions on issues of damaging tax breaks and harmful tax treaties and tax and trade agreements, including in the extractive industry</p>	<p>Publicly available, commonly reported relevant gender disaggregated economic, revenue and demographic data at all levels (global, regional, national, sub national) by relevant bodies such as the national statistics bodies, World Bank/OECD/IMF</p>	<p>Global civil society is supported to campaign for inclusive, democratic, representative tax systems that are gender just and human rights based</p>		<p>South–South exchanges and Southern-led initiatives that enable information sharing and collaboration across regions on tax justice and that make tax justice issues visible take place</p>
<p>To curb tax abuse in the sector, extractive corporations will publish all contracts and any agreements entered into by governments for the exploitation of natural resources</p>	<p>New debates stimulated and new policy positions developed around capital and wealth taxation, with adequate representation of southern voices and interests</p>	<p>Key allies and champions, with regard to the adoption of better, alternative taxation practices, are supporting GATJ’s work (feminist groups, CSO groups from the Global South, ICRICT, UNCTAD)</p>		<p>High-quality global media coverage to support GATJ’s work, and a social media strategy that supports regional campaigns and elevates global campaigns</p>
				<p>Global issues conferences are facilitated annually to build a movement of people who are informed and engaged for fair, inclusive, transparent and representative global tax governance</p>

## Interventions over the next five-year period

### **Goal 1: Tax abuses by multinational corporations are exposed and curbed**

In line with its longstanding campaign to “make multinationals pay their share of tax”, GATJ is committed to giving greater emphasis to exposing and curbing tax abuses by multinational corporations, including those in the extractives industry/ies and their damaging impacts on people’s well-being and sustainable development. We comprehensively target ‘extractivist’ activities, which include various forms of development aggression typified by large-scale metals and minerals industries; oil, gas and coal; agro-industries, etc.

The extractives industries in particular have been called out for corporate tax abuses and preferential tax treatment, making the sector fertile ground for illicit financial flows. Through carefully crafted tax evasion and avoidance schemes, many corporations are able to shift profits to low- or zero-tax jurisdictions rather than recording them in the countries where those profits were made. Targeted for their natural resources, developing countries are hardest hit in terms of relative revenue loss and resulting fiscal constraints on social spending, on top of intensifying climate threats arising from environmental damage.

In the context of a just recovery from the pandemic-related socio-economic crisis, revenue loss and fiscal constraints on social spending created by tax dodging and asset stripping by multinational corporations, including those in the extractive industry, can only deepen inequalities within and between nations. It is stripping nations of the finances they need to respond to the health needs of their populations during the global pandemic and the recovery process.

### **Goal 2: Progressive, redistributive and gender-equal tax systems are at work in every country**

The need to raise more taxes in most countries, especially developing countries, is widely recognised. Progressive taxation means higher tax rates for those with higher income or more wealth. Because the impact of various taxes depends on the national and local economic and social contexts, there is no one-size-fits-all solution for a progressive tax system. However, tax justice activists in each country should design context specific strategy to put their respective governments under pressure to ensure that their tax systems contribute to greater gender and economic equalities.

Through its work around campaigning, policy advocacy and networking, GATJ will: seek to overcome the continued structural and systemic exclusion of women’s voices and feminist analyses in the international financial architecture’s decision- and policy-making spaces; work closely with women’s rights organisations, global trade unions, academia, INGOs, CSOs and other GATJ partners to support its constituent regional networks in their struggle for the provision of adequate public services and social protection for the realisation of women’s human rights according to commitments in human rights frameworks like the ICESR, CEDAW and BPFA.

GATJ will promote tax justice as a fundamental tool to make the obligation of states a reality to deliver the full realisation of human rights and substantive gender equality. It will also seek to achieve the introduction of wealth tax, as part of measures to end industrial levels of tax dodging and to compel the rich to pay their share of the costs of the COVID-19 triggered economic crisis. This crisis is exacerbating existing structural inequalities such as racism and gender inequality created by the extractive

neoliberal patriarchal economic models and systems of oppression. Countries in the global south are experiencing the worst of the impacts of the pandemic, social and health impacts, economic downturn and reduced tax revenues. The crisis has shown how unprepared many societies are to prioritise the wellbeing of citizens' economic, social and cultural rights as enshrined in the International Covenant on Social, Economic and Cultural Rights.

To do this, GATJ will advocate for governments to embark on progressive reforms that tax large incomes, assets and wealth to be introduced to ensure sufficient funding for quality public services and universal social protection, including universal health coverage. GATJ will: i) advocate for governments to introduce taxes on wealth or increase these taxes in combination with international transparency measures to prevent international tax evasion and avoidance; ii) evaluate and assess tax incentives and exemptions being given to non-essential corporations using a social cost-benefit analysis to scrap any wasteful tax breaks that are a drain on public coffers; iii) work towards an increase in corporate income taxes (CIT) rates in a "race to the top" while promoting tax transparency and a reform of the international corporate tax rules.

To alleviate the economic burdens of the poorest and most vulnerable members of our society, GATJ will continue to demand that governments repeal regressive consumption taxes such as value-added taxes and goods and services taxes that increase the burden on the poor and marginalised.

GATJ will facilitate discussions and stimulate policy debates amongst its members on the basis of evolving research in academia and tax justice research on capital and wealth taxation. It will seek to bring this agenda to a wider audience for future campaign development, including via GATJ's global working group structure and its global issues conferences.

### **Goal 3: Global tax rules are changed to make them work for development, human rights and equality within and between countries**

GATJ seeks a universal intergovernmental UN Tax Convention to comprehensively address tax havens, tax abuse by multinational corporations and other illicit financial flows that obstruct redistribution and drain resources that are crucial to challenging inequalities, including gender inequality.

GATJ is working for intergovernmental cooperation, policy change and institutional reforms that are needed to curtail illicit financial flows. The societal cost of tax rules that allow multinational corporations to shift profits from countries where they conduct their economic activities to zero or low-tax secrecy jurisdictions, and the negotiation of tax holidays as a condition of investment, have been well documented, both in richer and poorer countries.

The consequences of unfair tax rules have been devastating for developing countries that are struggling with limited fiscal and policy space, the impact of which is playing out in the context of the current COVID-19 crisis.

GATJ has a critical role to play in raising the voices of civil society in the global south who are advocating to advance a UN-based solution to tax justice on the basis of principles of universality and the right to participation on an equal footing. However, powerful OECD members continue to block these efforts.

GATJ asserts that national tax systems and international tax rules should be aligned to human rights principles. It further upholds that taxing income, wealth and trade should be seen to support the internationally agreed human rights frameworks, as without taxation maximum available revenues cannot be mobilised. Illicit financial flows, including corporate tax abuse, obstruct redistribution and drain resources that are crucial to challenging inequalities, particularly gender inequality.

#### **Goal 4: Transparency practices are implemented across jurisdictions**

The rules and policies of our global tax system can and must be rewritten to end profit shifting, to bring transparency to the huge private fortunes held offshore and to protect low-income countries' rights to collect tax from the profits generated on their soil. To rebuild from the current economic crises and raise revenue streams, tax transparency is needed now more than ever before.

Together, the 'ABC' of tax transparency – automatic exchange of information (AIE), public beneficial ownership (BO) registers and public country by country reporting (CBCR) – is central to ensuring secrecy cannot foil the public interest in tackling tax havens and taxing wealth and income where economic activity takes place. It is likewise fundamental to making sure tax authorities have the information they need to do their job.

The continuing failure to publish multinationals' country by country reporting data means that the public is blocked from seeing the information that corporations, accountants, governments and the OECD already have on where large multinational corporations, including many household names, are reporting and shifting their profits. This prevents meaningful accountability of both multinational corporations and governments – whether from states that procure profit shifting from elsewhere, or those that suffer it.

#### **Goal 5: Empowered citizens hold national and global institutions to account for tax justice**

The GATJ mission states that it was founded specifically to be the uniting front for the growing international tax justice movement, with the mission to deliver as a campaigning and mobilising organisation.

As such, the GATJ Secretariat serves as a hub of coordination of the campaigns and advocacy of its constituent members. In addition, it will continue to help coordinating the globally led working groups and embed mobilisation, campaigning and communications work within their strategies and workplans. This is a core component of the GATJ's approach, that enables it to have global reach, working with grassroots groups and social movements, women's rights organisations, the labour movement, think tanks and academics and the human rights community.

The Campaigns and Communications team will continue supporting regional outreach, and also develop synergies between the regional work and the international work, building broad alliances for change. They will help to build alliances within and between the global tax movement and other organisations working on social, economic and climate justice.

The Communications Coordinator will also support GATJ regional constituent members and the working groups through targeted media and social media around key regional and global high-level events.

Given the broad nature of the GATJ alliance, the Communications Coordinator will also emphasise agile and up-to-date communications to all GATJ members and supporters.

### **Campaigns and Communications**

A vibrant regional and global tax justice movement demands systemic reform for tax justice by forging alliances across the sectors of civil society that fight inequality and demand trade justice, debt justice and climate justice.

Collaboration and alliances are forged between GATJ and other organisations from other economic justice movements (such as on inequality, debt, climate and trade justice) and sectoral movements (such as trade unions, women's rights organisations, informal workers' organisations, etc.) around the issues of tax justice.

Our efforts to build movements lead to the active participation of empowered citizens in struggles for transformational change of socio-economic structures that keep people poor.

Collaboration with journalists reporting on tax justice-related issues, and effective use of social media outlets, helps to change global public opinion in favour of measures that ensure just recovery from the COVID-19 crisis.

## Annex

### Strategy and tactics of some working groups

#### **Tax and Extractives Working Group**

A dedicated campaign focussing on the extractives sector recognises the long-standing national and global movements against large-scale mining and its multiple egregious impacts; foregrounding the tax justice dimension is our contribution to this broader fight to “stop the plunder” of the south, particularly the leaching of financial resources collected through taxation.

#### **Specific Goals**

1. Generate political pressure on Governments, parliaments, sub-national state bodies and their agencies to hold accountable multinationals, and in particular those in the extractive sector for tax abuse, including with regard to non-compliance of projects and investments with environmental, human rights and core labour standards.
2. Rights of communities and women affected by mining and other extractivist activities are upheld, including their right to protect their communities and protect the rights of mining workers, ensuring compliance with core standards of the International Labour Organization, especially on occupational health and safety, the right to organise and the right to strike.

#### **Tactics**

- Develop and wage a sustained globally coordinated campaign that has the following demands:
  - Extractives, pay your share!
  - Stop tax dodging and plundering!
  - Reclaim public money from extractives firms for human rights and social services!
  - Tax and fiscal justice now!
- GATJ will advocate for a comprehensive and effective tax regime for MNCs, including extractives industries, with a view to the specificity of the sector in terms of the concentration of a few giant MNCs, the lack of transparency, corporate-captured states, highly technical nature and the massive profits, among others, on top of the human rights violations and irreversible environmental and social damage inflicted over time.
- GATJ will enable a process for its members to develop a comprehensive, grounded critique and framework. This will involve a range of tax justice issues that GATJ addresses, but in particular will look at how these play out in the extractives sector.

- Calling out and pushing for the repeal of wasteful and harmful tax incentives policies
- Disadvantageous tax treaties
- Wealth/excess profits/windfall taxes
- Tax avoidance schemes aided by large accounting and legal firms, that enable IFFs
- Transparency of extractive corporations involving all stages in the extractives (e.g., exploration, contract negotiations, extraction, production, transport), and publish all contracts and any agreements entered into by governments for the exploitation of natural resources
- Allocation of revenues from extractives industries to affected communities and sectors, to compensate for loss and damage and to enhance climate resilience and rehabilitation.

### **Tax and Gender Working Group**

The GATJ Tax and Gender Working Group also seeks the universal adoption of a feminist tax system, which promotes gender, social and economic equality, and which enables the full realisation of women’s human rights and substantive gender equality. GATJ would like to see that a gender-responsive tax system is put in place to fund public services, including health care, universal public education, provision of safe water, provision of safe public transport, lighting in public spaces and other factors that keep women and all people safe. The Working Group will highlight tax justice and women’s rights in the COVID-19 responses and recovery to ensure funds are made available to realise substantive gender equality, women’s rights and economic justice, including by gender responsive budgeting (GRB).

The universal adoption of a feminist tax system, which promotes gender, social and economic equality, and also resources the full realisation of women’s human rights and substantive gender equality.

### **Tactics**

- GATJ will advocate for the adoption of tax systems that recognise and redistribute women’s unpaid care work and promote economic and gender equality, including through progressive taxation.
- GATJ will actively participate in a vibrant global movement that promotes gender just tax systems particularly through building women’s tax capacity and expertise; and through the flagship global campaign: “make taxes work for women”.
- The Tax and Gender Working Group will work closely with all GATJ working groups for the establishment of an international feminist tax system, which resources women’s human rights and substantive gender equality.
- GATJ members and allies will continue to campaign domestically for progressive taxation agendas supported by focused campaigns, as well as a GATJ’s long-term programme of capacity building.
- GATJ will call for the creation of publicly available, commonly reported and relevant gender-disaggregated economic or revenue and demographic data.

## **Global Tax Rules Working Group**

### **Specific goals**

1. To achieve a UN Tax Convention as the framework for strengthening international tax cooperation, transparency and reforming the international tax system.
2. To ensure that an International Economic Reconstruction and Systemic Reform Summit (UN Summit on Financing for Development) is convened to boost political momentum and provide a platform for Heads of State to address the need for action at the highest level of government.
3. To create the conditions for the establishment of an intergovernmental UN tax body as a functional commission of the United Nations Economic and Social Council (ECOSOC) with universal membership and with the existing UN expert group on international cooperation in tax matters functioning as a subsidiary expert body of the commission.

### **Tactics**

- GATJ members will carry out targeted campaign and advocacy activities in support of this work on the inter-governmental tax commission in individual G77 countries and a number of northern countries.
- GATJ will continue to engage at UN events and to advocate for an inter-governmental tax commission, an international convention and to advance all aspects of the tax justice agenda.
- GATJ will identify and nurture relationships with key figures that can champion better, alternative practices regarding corporate taxation, and will specifically seek to provide support to the International Commission for Reform of International Corporate Taxation (ICRICT).
- GATJ will help develop ideas for civil society proposals of 'alternatives' to the current global tax system, via its working group structure.