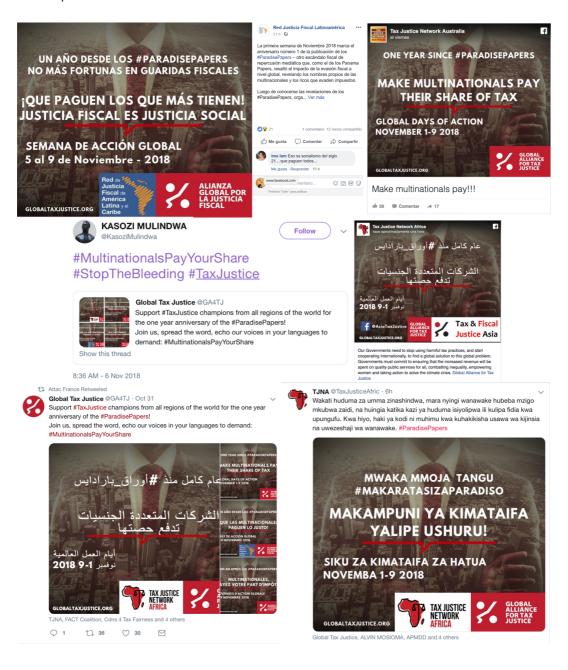
November 5th marked the one-year anniversary of the release of the #ParadisePapers – yet another high-profile tax scandal that highlighted the human impact of global tax dodging, exposing the wealthy individuals and multinational companies who dodge taxes.

Organisations from every region around the world joined together to demand that our governments respond to #ParadisePapers by Making Multinationals Pay Their Share of Tax. The Global Days of Action provided an umbrella for diverse activities to increase public pressure on governments around the world to end large-scale corporate tax dodging.

The Global Alliance for Tax Justice provided a Factsheet "Why we need to Make Multinationals Pay Their Share of Tax", as part of a global webpage for the anniversary. Its members agreed on a common banner, which was circulated in several languages and then appropriated by many regional, national and sectorial members and partners across the continents.







Inesc

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Organizações de todas as regiões do planeta se unem nesta "Semana de ação global por justiça fiscal" para solicitar que nossos governos reajam aos escândalos fiscais como o #ParadisePapers.

#JustiçaFiscalÉJustiçaSocial #MultinacionaisPaguemOJusto





Le saviez-vous? Au niveau mondial, l'évasion fiscale des entreprises coûte environ 500 milliards de dollars par an et dans les pays en voie de développement l'évasion fiscale coûte environ 100 milliards de dollars par an. Cet argent est nécessaire pour financer des services publics tels que les soins de santé et de l'éducation, la protection du climat et du développement durable

Global Alliance for Tax Justice Alvin Mosioma Caroline Othim Farah Lemogo Ssuuna Robert Jared Maranga Asian Peoples' Movement on Debt and Development

Lison Rehbinder @LisonRehbinder · Nov 5

Un an des #ParadisePapers, quelle action depuis ? La France se concentre sur des solutions limitées comme la taxe #GAFA, alors que la transparence est au point mort et qu'une transformation en profondeur du système fiscal est nécessaire. #EvasionFiscale ccfd-terresolidaire.org/infos/partage-

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Tax Justice Network @TaxJusticeNet · Nov 7

Doe full year since #ParadisePapers. More Gov'ts are now collecting country by country reporting data from multinationals but withholding the data from citizens. The data must be made public to make sure multinationals are paying their fair share & to deter corporate tax dodging.





ISP Interamérica @ISPinteramerica · 21h

¡Un año desde los #ParadisePapers! ¡Necesitamos #JusticiaFiscal para financiar los servicios públicos!

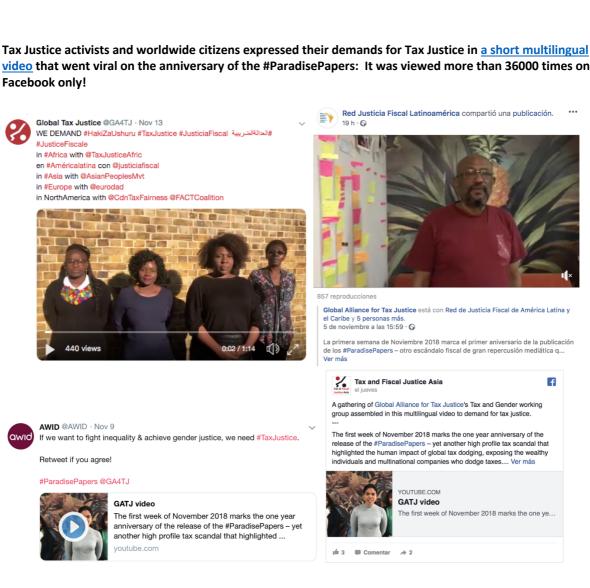
Informaciones:

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video that went viral on the anniversary of the #ParadisePapers: It was viewed more than 36000 times on



Ahead of the Week of action, the Asian Peoples' Movement on Debt and Development (APMDD) and TAFJA (Tax & Fiscal Justice Asia) had jointly released a joint statement calling for the end of corporate tax abuses and progressive tax systems that benefit the poor rather than the rich.



Several regional and national members also issued press releases on Nov 5th, e.g. Tax Justice Network Africa (TJNA) - urging "Governments to commit to ensuring that the increased revenue will be spent on quality public services for all, combating inequality, empowering women and taking action to solve the climate crisis":



In Latin America, Red de Justicia Fiscal complemented its posts with some #ParadisePapers highlights:





En los últimos meses varios países de la región han iniciado proyectos de reformas fiscales de carácter regresivo en un marco de retroceso de indicadores sociales y económicos; algunas de éstas han recibido el rechazo mavoritario de la población.

En esta edición, se plantea que las reformas deben apuntar a un mayor desarrollo social y económico de carácter inclusivo en la región, vinculado con la progresividad de los impuestos: que se grave la riqueza, la renta, la herencia y no el trabajo. Co-edición con la Red de Justicia Fiscal de América Latina y El Caribe.

Nuestra América, reformas fiscales necesarias Red de Justicia Fiscal de América Latina y el Caribe

La reforma fiscal en Costa Rica: Cuando la política fiscal profundiza la desigualdad social Jorge Coronado

Ajuste, deuda y reforma tributaria en Argentina Adrian Falco

Modernización del sistema tributario peruano

Reforma tributaria con justicia fiscal es posible en Brasil Eduardo Fagnani y Grazielle C.

Colombia: Así será la próxima reforma tributaria Red por la Justicia Tributaria en Colombia

Situación actual de los impuestos en Paraguay

Una agenda de justicia fiscal para la región Red Justicia Fiscal Latinoamérica



ALAINET.ORG

Reformas fiscales en América Latina y el Caribe

Últimamente meses varios países de la región han iniciado proyectos de reformas fiscales de carácter regresivo en un marco de retroceso de indicadores sociales y económicos; algunas Red de Justicia Fiscal also co-edited with ALAI "Tax Reforms in Latin America and the Caribbean" ("Reformas Fiscales en América Latina y el Caribe") with contributions about the region and more specifically Argentina, Brazil, Costa Rica, Paraguay and Peru.

"In recent months, the authors introduce, several countries in the region have initiated regressive tax reforms, in a context of declining social and economic indicators; some of these projects have encountered a major popular rejection. The reforms should aim for greater and inclusive social and economic development, linked to the progressivity of taxes: tax wealth, income, inheritance and not work."





The Paradise Papers: A Year Later

One year after the Paradise Papers leak, we are joining with our colleagues around the world to take action to end offshore tax avoidance by multinati... thefactcoalition.org

In North America, the US network FACT Coalition recalled in its blog article that at the same time the #ParadisePapers leaks detailed a number of tax avoidance techniques used by the wealthy and multinational corporations to avoid taxes, Congress was rushing to pass the Tax Cuts and Jobs Act. "In light of the Paradise Papers revelations, we encouraged lawmakers to carefully review the information from the leak and consider whether their overhaul would address the tax dodging practices exposed. They chose not to do so. (...) Aggressive corporate tax avoidance is harmful but it is not inevitable. It is the result of conscious policy choices. That is why we are joining with our colleagues around the world this week to mark the Global Week of Action to Make Multinationals Pay Their Share."

Eurodad's press release, titled "One year since Paradise Papers – EU has taken some action, but more must be done to end tax dodging", quotes Tove Maria Ryding, Tax Coordinator at Eurodad and member of the GATJ Coordinating Committee: "One year on, we're still far from the point where the problems in our tax system have been fixed. Globally, corporate tax avoidance is costing countries an estimated US\$500 billion per year. (...) At the EU level, we have seen some action to prevent wealthy individuals from hiding their wealth and evading tax. We welcome the EU's decision to stop anonymous shell companies by introducing public registers showing who owns companies in the EU. Unfortunately, we have not seen the same progress when it comes to making multinational corporations pay their share of tax. Instead, EU governments have been deadlocked in internal disagreement, and there has been a lack of political will to move forward. (...) Furthermore, several EU countries continue to behave like tax havens, including for example the Netherlands, Luxembourg, Ireland and Malta. (...) There is no time to waste. Tax justice is necessary to finance development and fight inequality. This includes gender inequality. When public services fail, women often carry the heaviest load, and step into unpaid care work to compensate for the shortfall. Therefore, tax justice is vital for ensuring gender equality and empowerment of women".

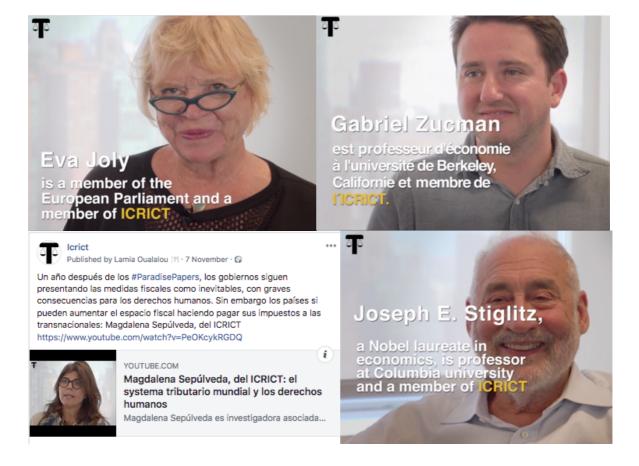
Tove Maria Ryding also seized the opportunity to mention the poor European debate on tax issues.



Global Alliance for Tax Justice's partner ICRICT (The Independent Commission for the Reform of International Corporate Taxation) also published a series of videos on its social media channels on Nov 6th, to mark the one-year anniversary of the #ParadisePapers, featuring several of its commissioners, addressing specific issues: Magdalena Sepúlveda: "A whole year since #ParadisePapers, multinationals still don't pay their fair share of tax, with a huge impact on human rights".

<u>Eva Joly</u>: "A good opportunity to remember the disastrous impact of tax haven on the environment" <u>Gabriel Zucman</u>: "The call to end corporate tax secrecy for multinationals, by ensuring all multinational companies make country by country data publicly available, remains unanswered." <u>Joseph E. Stiglitz</u>: "There is only way to stop the tax competition".

<u>Jayati Ghosh:</u> "A whole year since #ParadisePapers, we are calling on decision makers to make multinationals pay their share of tax".



Watch also ICRICT's Léonce Ndikumana arguing in an interview with US-based *Real News* that "the sustainable development goals set by the UN are not sustainable if African governments are not able to secure tax revenue because global corporations hide their taxes in tax havens":





In Brazil, Instituto Justiça Fiscal published a blog by its Financial Director, Maria Regina Duarte, titled "Paradise Papers, a year later, still so much to do" (Paradise Papers, um ano depois e ainda muito por fazer). "Scandals succeed one another, and we continue to see the increase of inequality, of fiscal and social injustices caused mainly by this diversion of resources that could be available for investments in health, education, and infrastructure in many countries, notably the poorest. (...) Transnational corporations, with the help of lawyers, consultants, technicians and experts in the tax area, in the heart of the globalized world and financial deregulation, take advantage of loopholes in the legislation to carry out abusive, rather dubious (and









THEGUARDIAN.COM

For us to tackle climate change, companies need to pay their tax | Wayne Swan

Wayne Swan, former treasurer and deputy prime minister of Australia and a member of ICRICT, published an op-ed in the Guardian, titled "For us to tackle climate change, companies need to pay their tax". "Less fiscal revenue means less money for vital infrastructure and less money to prepare for the effects of natural disasters", Swan says. "It is a huge challenge for rich countries and for developing nations, a sisyphean task: how to collect enough revenue to respond to major catastrophes, while at the same time trying to lift billions of people out of poverty? (...) At an average of 17.6% of GDP, tax collection in the Asia-Pacific region is among the lowest in the world, a level regarded by experts as totally insufficient to achieve sustainable development goals. And with big companies paying less and less taxes, most governments have the same answer: austerity". This editorial is now also available in French and Spanish on ICRICT's pages.

ICRICT's Belén Saldívar was also interviewed in Mexican daily newspaper *El Economista*, about the lack of progress since the #ParadisePapers: "Alert: Of the world GDP, 10% are in tax havens" ("Del PIB mundial, 10% está en paraísos fiscales, alertan"), the paper titles, adding "An international tax commission warned of the need for international agencies to coordinate to address this problem".

Eurodad's Olivia Lally's blog titled "Paradise Lost: EU governments blocking transparency one year after Paradise Papers" stated "The secrecy scandal has not been treated with the urgency and political ambition that this multi-billion euro scandal deserves. Many European Union (EU) governments are still more focused on protecting their multinational corporations and financial service industries than cooperating to solve the problem. The good news, however, is that a solution has been found and is already on the table. In fact, EU governments have the opportunity to make progress on this front. But instead they are blocking efforts towards creating greater transparency. The solution is clear, but EU governments aren't taking action."



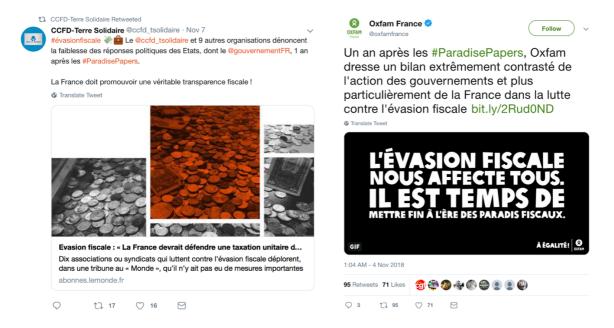
In Sweden, where there is still no government, Penny Davies of Diakonia wrote a blog in the political Swedish paper *Altinget*, titled "Sweden should take the lead role against tax evasion" ("Sverige bör ta ledarrollen mot skatteflykt").

In Denmark, Hannah Brejnholt Tranberg from ActionAid Denmark published a blog editorial titled "What are politicians waiting for?" ("Hvad venter politikerne på? Omsæt nu jeres forargelse over skattesvindel og hvidvask til handling") in *Politiken*.



In Finland, Kepa (now Fingo) took the occasion of being interviewed by the Government about the implementation of the Anti-Tax Avoidance Directive to publish a blog, by Outi Hakkarainen, which was published on Kepa's site as well as on Pro Ethical Trade Finland (Eetti)'s web: "The #ParadisePapers disclosures, Hakkarainen says, prompted political leaders to condemn tax evasion and promise improvements, but most of the problems are still pending. As far as large companies are concerned, the situation has remained largely unchanged".

10 French civil society organisations and trade unions published an op-ed in daily newspaper *Le Monde*, titled "Tax Evasion: France should defend Unitary Taxation for Multinational Companies" (« Evasion fiscale : La France devrait défendre une taxation unitaire des multinationales »).



Our partner AWID used the anniversary to refocus on the 7 reasons why we need <u>#TaxJustice for women's</u> rights, which is a major campaign issue for the Global Alliance for Tax Justice.



One year has passed since the #ParadisePapers tax scandal that exposed the wealthy individuals and multinational companies who dodge taxes.

Here are 7 reasons why we need #TaxJustice for women's rights: bit.ly/2PFJK9t

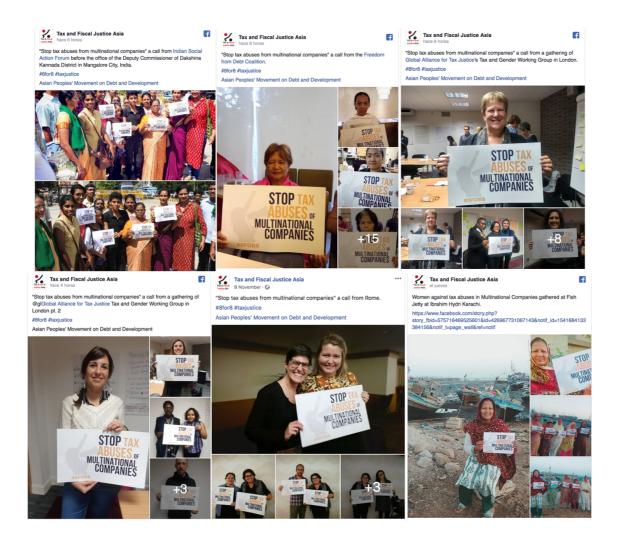


In Uganda, the Tax Justice Alliance published hand-tailored photo petitions with "Multinationals Should Pay the Fair Share" related slogans.



In Asia, Tax & Fiscal Justice Asia (TAFJA) dedicated its monthly selfie challenge for tax justice and women's rights, called #8for8 to the #ParadisePapers anniversary, calling for the stop of tax abuses of multinational companies in November. #8for8, an awareness-raising campaign in social media, was deployed by activists in different countries in Asia (including Bangladesh, India, Indonesia, Pakistan, Philippines, and Vietnam). Activists from Argentina, France, North America and Africa extended the mobilization, as well as civil society representatives gathered in Rome for the Financing for Development Forum in Rome. All those great photo petitions were posted on TAFJA's Facebook page.





On November 8, Tax justice champions from Burundi held a twitterchat in three languages (Kirundi, French and English): Lydie Marlene, a student who attended TJNA's Tax Justice Academy and Appollinaire

Nishirimbere, member on ICED NGO and The African Parliamentary Network on Illicit Financial Flows and Tax (APNIFFT):



In Brazil, Argentina and France, citizens started a long-term work to populate Wikipedia with #TaxJustice definitions and references, in as many languages as possible... This work, which is called a wikijam will be further developed in the coming months.



In Europe, in the lead up to the Week of Action, 50 organisations wrote a letter to EU governments at home and in Brussels, calling on them to support real public CBCR (by closing the loopholes and improving the legislative proposal), stop blocking progress and start trialogue negotiations. The letter, which is available here, was supported by 11.11.11 (Belgium), ActionAid (international - European affiliates in Denmark, France, Ireland, Netherlands, Sweden, United Kingdom), Anticor (France), Attac (France, Finland), APIT (Portugal), CCFD-Terre Solidaire (France), Christian Aid (Ireland), CNCD-11.11.11 (Belgium), Christian Aid (Ireland and United Kingdom), Church Action for Tax Justice (United Kingdom), Demnet (Hungary), Diakonia (Sweden), Eettisen Kaupan Puolesta (Finland), European Public Services Union (pan-European), European Trade Union Confederation (pan-European), European Network on Debt and Development (pan-European), Financial Justice Ireland (Ireland), Forum Za Enakopraven Razvoj (Slovenia), Global Financial Integrity (United States), Hand Association (Hungary), Financial Transparency Coalition (international), Focus (Slovenia), Kairos (pan-European), Kepa (Finland), Magyar Természetvédők Szövetsége - Friends of the Earth Hungary (Hungary), Oxfam (international with European affiliates in Belgium, Denmark, France, Germany, Ireland, Italy, Netherlands, Spain, United Kingdom,), Netzwerk Steuergerechtigkeit (Germany), Sherpa (France), Slogo (Slovenia), Réseau Foi et Justice Afrique Europe (France), Tax Justice NL (Netherlands), Tax Justice Network (international), Transparency International (pan-European and France), VIDC (Austria), and Weed (Germany).

On the occasion of the Week of action, Latindadd launched the English version of its report "Tax benefits for nothing" about the tax incentives to multinationals and their negative impact on the local economies of the countries of Latin America and the Caribbean. While this report was initially launched in December 2017 in Spanish, the English version can now be accessed here.

In Québec, Echec aux paradis fiscaux sources CCFD's analysis, where you can also watch a <u>video in French</u>, with Lison Rehbinder (who holds the secretariat of the French Platform for Tax Justice).



Tax Justice Network Africa's *Stop the Bleeding* campaign members met with the African Parliamentarians Network Against Corruption (APNAC) in Dodoma, Tanzania, to follow up on the campaign, addressing Illicit Financial Flows and "poor or non-transparent fiscal governance which limits mining sector initiatives".







Policy Forum meeting with APNAC members. Today we are discussing about Financial Secrecy Index 2018 @TaxJusticeAfric @JasonBraganza1

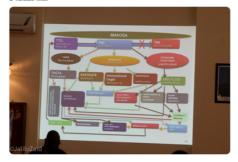






#StopTheBleeding Makosa ya utakatishaji fedha, kutoka kwenye wasilisho la @takukuru_tz kwa wabunge wa APNAC @policy_F

Translate Tweet



In Peru, the national Budget Group met to discuss "Public spending and taxation", together with Latindadd.



In the UK, Methodist Tax Justice Network campaigners stood outside the local branch of HSBC in Evesham Worcestershire, thanking whistleblower Herve Falciani for the revelations on HSBC Switzerland in February 2015.



In Bangladesh, which has had the highest rise in its ultra-wealthy population this year, 32 civil society groups led by Equity BD, in cooperation with TAFJA, <u>organised a rally and human chain in front of the National Press</u> Club in Dhaka on November 8.



In France, Attac organized two civil disobedience actions in front of Apple stores in Lyon (within a broader boycott campaign targeting iPhone) and in Paris (a new store being about to open on the Champs Elysées). Attac activists also held a protest demonstration in Cannes, where a "Tax avoidance expo" was being held (officially named International Emigration and Luxury Property Expo). "A year after the Paradise Papers scandal, Attac spokesperson told the media, holding such an expo is shocking: how can we encourage the richest to escape taxation while the rest of the population pays their taxes? What a provocation!".



In Bordeaux, CCFD-Terre Solidaire organized a <u>"Long live the tax?" festival</u>, consisting in 3 days of conferences (including a "gesticulated conference") a tax safari, and a gala.



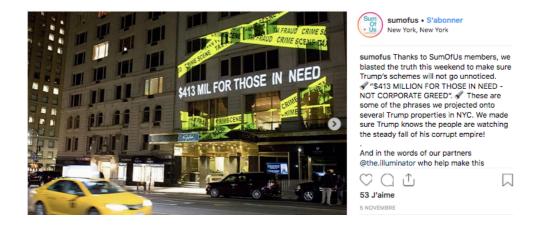
In Uganda, East-African students gathered at Makerere University for a rally on November 1st, which is celebrated as Youth Day in all the continent. Although the march was denied by the police, the students held a youth dialogue, where they discussed the importance of youth exploring spaces on tax justice. Representatives from Tanzania, Burundi and Uganda participated on the panel.



In Valencia, the Spanish platform for Tax Justice met for a <u>strategy meeting on November 8th</u>, with 6 regional platforms of the country. Oxfam's Susana Ruíz was among the various exponents who helped frame the discussions, which was aiming at campaigns in 2019.



In New York, United States, the global advocacy and online campaign organisation SumOfUs, which "works to curb the growing power of corporations », partnered with the artist collective The Illuminator to <u>virtually wrap up Trump buildings with yellow police tape looking light ribbon</u>, denouncing Donald Trump "federal tax fraud to the tune of \$413 million throughout his career" and encouraging citizens "to vote for the mid-terms and engage beyond the election".



On November 6 and 7, the second Inter-University Tax Debate was organized in Uganda by SEATINI-Uganda, ActionAid, Oxfam, The Forum for Women in Democracy, the Initiative for Social and Economic Rights and Tax Justice Network Africa. The two-days debate, which was livestreamed by Youth For TJN, gathered more than 50 students and was won by Makerere University.

SEATINI UGANDA

