



Global Days of Action
“Tax Justice Amidst COVID-19-Induced Crisis”
14-17 September 2020
Concept Note

Background

With no end in sight, the pandemic rages on, and is exacting an immense toll in all aspects of human life. It continues to inflict untold suffering and misery, especially in developing countries of the South already in crisis before the pandemic. So-called “recovery” measures revolve around extending and expanding tax incentives, cutting corporate tax rates, and other forms of bailouts which are being justified as key to peoples’ survival. Raising and allocating financial resources to address peoples’ well-being and survival adequately, equitably and humanely should be of utmost and critical concern, and should not be additionally burdensome for millions already impoverished and discriminated before the pandemic.

GATJ believes that policy responses so far, which should have prioritized peoples’ health and social well-being, are shaping up to be debt-financed, corporate-driven and unresponsive to its gender dimensions.

It is thus high time to alert and move the global public to action that the responses so far are not on track in prioritizing peoples’ survival and in rebuilding just and sustainable societies and economies. UN Secretary General Antonio Guterres made unexpected remarks recently that the pandemic has exposed “fallacies and falsehoods everywhere: the lie that free markets can deliver healthcare for all; the fiction that unpaid care work is not work; the delusion that we live in a post-racist world; the myth that we are all in the same boat”. He added that this human tragedy has exposed systemic weaknesses in health, social protection, the environment and climate change and opens an opportunity for generational change.

If this is any indication, then the UNGA is a unique moment to address world leaders and the global public to send our messages, bringing together comprehensive tax justice demands and placing tax justice squarely at the center of global policy agenda. These are not only urgently needed; if pursued, they can go a long way in propelling the economy towards a different direction, towards the future we want, and for the UN to play a role in that.

The Global Days of Action (GDoA) can make an important contribution to the wide range of issues and demands that will be highlighted in line with the 75th anniversary theme of the UN, “the future we want, the UN we need”. We cannot miss this extraordinary moment in history to push even more strongly for thoroughgoing and transformative change.

The GDoA complements the solid work for evidence-based advocacy and campaigning that continues to be done. The policy discussions and engagements and awareness-building through various online activities show that collective action is possible, despite the odds, in resoundingly ringing the message: Urgent action for tax justice is needed, and needed NOW!



Objectives

Through the GDoA on **“Tax Justice Amidst COVID19-induced Crisis”**, we aim to:

1. Expose tax-related aspects of corporate bailouts and debt during COVID times, and raise awareness on their tax and fiscal justice implications.
2. Highlight the consequences of revenue-eroding neoliberal policies as violations of state obligations to fulfill basic rights to primary and reproductive health, water, decent housing, gender equality, etc.
3. Amplify the tax, fiscal, economic and gender justice demands as part of a transformative process of rebuilding societies and economies that are just, sustainable and rights-based.
4. Press governments and the UN, and other multilateral institutions for decisive action on reforming global tax rules and architecture towards ending corporate tax dodging and illicit financial flows.

Key demands

- Tax justice in COVID-19 response now!
- Scrap wasteful tax incentives benefiting wealthy elites and corporations.
- Make multinationals and the wealthy pay their share of taxes.
- Levy progressive extra profit taxes on corporations and wealthy individuals profiting massively from the COVID-induced crisis.
- Reduce tax burdens on the poor! Repeal regressive taxes!
- Curb illicit financial flows.
- Stop corporate tax abuses.
- Uphold the rights of the poor and marginalised, especially women, to dignified and healthy life. Invest in adequate, affordable and quality public services
- Make tax and fiscal policies work for women. Ensure measures that recognize, reduce, reallocate, and socialise unpaid care work and social reproduction.
- Establish a democratic, transparent, well-resourced global tax body under the auspices of the UN to rewrite and genuinely transform global tax rules.

Call to action

The GDoA is a chance to show the face of a diverse but growing tax justice movement across the world.

Though expressions of problems may differ from region to region, there are clearly linked patterns and trends such as the global dominance in tax rule-making of Northern institutions led by the OECD, and the impunity of corporations in profit-shifting and illicit financial flows.

These require a shared agenda and solidarity.

Join the GDoA on 14-17 September and take action for tax justice.



For more information on how to organise, participate, and share your activities during the GDoA, feel free to get in touch with the GATJ Secretariat:

- Joy Hernandez - joy@globaltaxjustice.org
- Caroline Othim - caroline@globaltaxjustice.org
- Dereje Alemayehu - dereje@globaltaxjustice.org