TAX FOR THE COMMON GOOD

church action for tax justice

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INTRODUCTION

Tax is a powerful tool for building more just and sustainable societies, and fostering good relations between human beings. Returning a percentage of our wealth or earnings to the public sphere for the benefit of all is an acknowledgement that we are part of society, and that we all depend on one another. Our riches are not ours alone.

So why a Christian call for tax justice, and why now? Growing levels of inequality and the threat of climate change are among the greatest challenges faced by today's world, while the UK still lives with austerity measures which have seen living standards plummet and undermined trust in our economic system. Responding to these crises requires public spending; it demands an end to the concentration of wealth in ever-fewer hands; and it requires that we rethink our use of natural resources.

Yet in rich and poor countries alike, it is still too easy for large companies and wealthy individuals to avoid paying their fair share of tax. And too often, tax is seen as negative: a burden to be minimised. We can tell a different story about tax: that it allows us to contribute to services and infrastructure shared by all, and that paying it is not just a duty but a privilege.

In the Gospels the taxation system was clearly oppressive: the common people were taxed by the Romans, King Herod and the Temple. 'Tax-collectors' were seen as traitors. But a fair tax system is essential for sharing – across nations and generations – the wealth of creation of which God has made us stewards.

Alongside our allies in the global Tax Justice movement, Church Action for Tax Justice (CAT) believes the time has come to have a 'Big Conversation' about what we want tax to deliver. In offering a vision of a just tax system, and ideas about how to move towards it, we hope this pamphlet will stimulate that debate. We look at stopping tax dodging, raising corporation tax, a 'wealth tax', a carbon tax, even a 'plastics tax', hoping you will explore these with your worshipping community and beyond. We have included some questions at the end of this pamphlet to help you start thinking about the issues. We need to talk about tax!

We'd love to hear your feedback! Please get in touch with us at mail@catj.org.uk.

TAX AS A COMMON GOOD

"Not one of them claimed their possessions as their own…. there was never a needy person among them because those who had property in land or houses would sell it and bring the proceeds…. to be distributed to any in need…"

Acts 4, 32-5

Tax is a way of showing love for our neighbour and creating the type of just society found in the teachings of Jesus and the Prophets. Tax can:

Provide revenue which funds quality public services and infrastructure for everyone. We all use public services including education, health, policing, housing, street lighting, transport infrastructure, environmental protection, consular assistance and many more. Services like these are essential for our common good and a sign of how – as a society – we care for each other.

Redistribute income and wealth. A progressive tax system, where each contributes according to their means, is an essential basis from which to tackle poverty and inequality. In the UK, while our income tax system is progressive (those with more income pay a higher proportion of it in tax), many other taxes are not.

Reprice goods and services. We can choose to tax harmful activities or to reduce taxes on products or activities which lead to good social outcomes. This is widely done already – for example, there is no value added tax (VAT) on motorcycle helmets or children's clothes, while there are high taxes on alcohol and tobacco. The more recent introduction of environmental taxes highlights the potential for tax to support transition to a zero-carbon, sustainable society and combat climate change.

"We need to shift the narrative around tax from it being a dirty word, or necessary evil, but rather a blessing, and a means of all citizens having a stake in a generous society that cares for all."

Revd Michaela Youngson,
President of the
Methodist Church 2018–19

Promote representation and help to ensure that we all have a stake in society. When we contribute to something (in time or money) we are more likely to feel a connection to it. When citizens are taxed they are more likely to demand a say in how they are governed. A taxation system where everyone pays (and is seen to pay) their fair share can therefore be a powerful weapon in building a strong and cohesive society.

Governments have to balance these different aims when setting particular taxes. But across the tax system as a whole, how, what and who we tax offers great potential to help shape our societies in a way that works for the common good. Tax is therefore a powerful lever – but we are not using it to its full potential.

TACKLING TAX DODGING

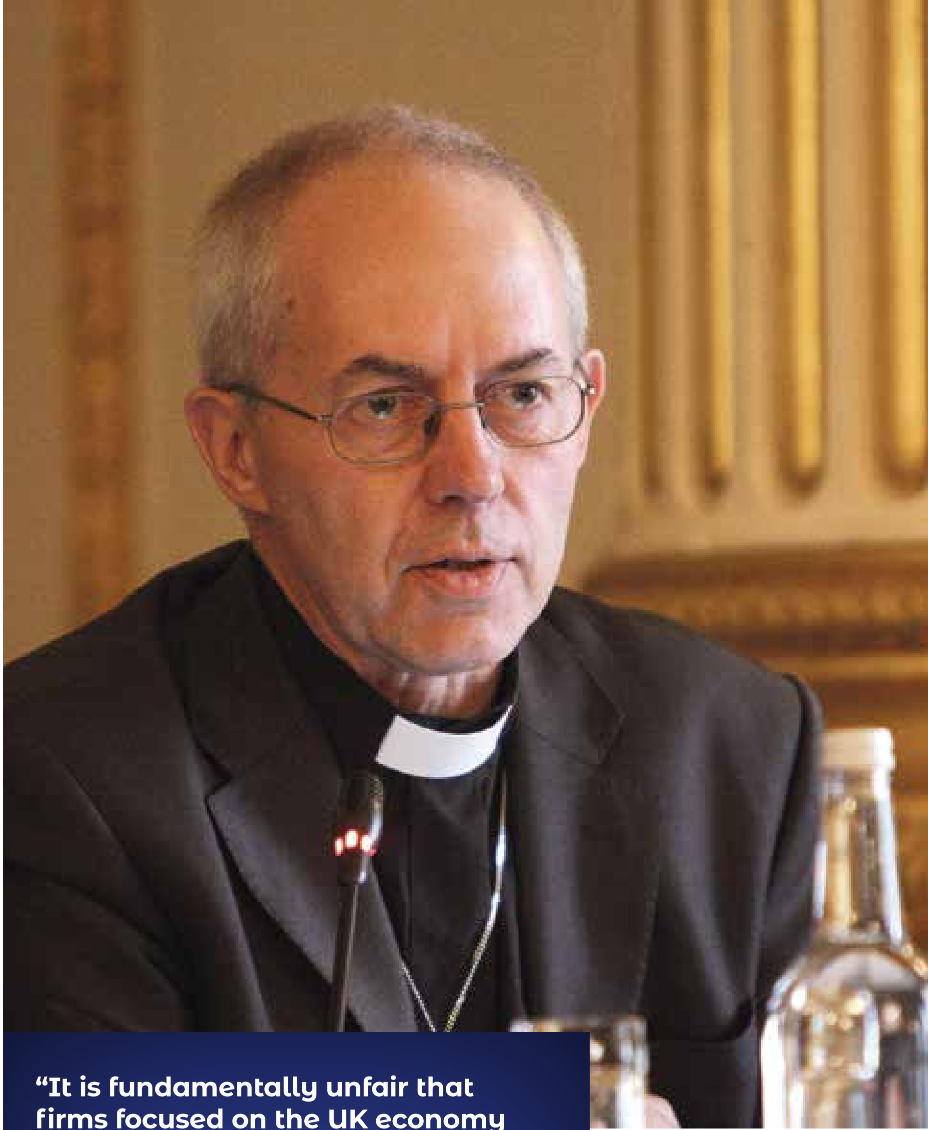
"Listen... you that grind the poor and suppress the humble in the land while you say...'When will the Sabbath be past so we may expose our wheat for sale, giving short measure in the bushel... tilting the scales... that we may buy the weak for silver and the poor for a pair of shoes?' Will not the earth quake on account of this, will not all who live on it mourn?"

Amos 8, 4-8

The secretive nature of tax dodging makes it very difficult to measure. However, estimates from a range of organizations suggest that governments around the world lose out on at least $500 billion per year from multinational companies alone.[i] In the UK, several organisations have tried to calculate the annual 'tax gap' – the difference between actual tax paid and what should have been paid. These estimates range from £34 billion to £120 billion per year.[ii] If collected and invested in vital public services, these sums could make an enormous difference. (For comparison, the UK schools budget in 2017–18 was £39.4 billion.[iii])

$500bn

Estimated amount of money lost to tax avoidance globally in 2017: $500 billion (Figure: United Nations World Institute for Development Economics Research)



"It is fundamentally unfair that firms focused on the UK economy – especially small businesses – pay their taxes responsibly while multinational firms create complex schemes to avoid paying what they owe"

The Most Revd Justin Welby,
Archbishop of Canterbury

At the heart of the tax dodging problem is the presence of 'secrecy jurisdictions' or 'tax havens', many of which are British Overseas Territories (including the Cayman Islands, Bermuda and the British Virgin Islands) or Crown Dependencies (Jersey, Guernsey and the Isle of Man). These are all closely linked to the City of London. Secrecy jurisdictions have low tax rates, weak legislation or easily exploitable loopholes.

Many also have high levels of banking secrecy, making it possible to register a trust fund or a shell company (a company which doesn't trade but just holds money for another company or person) in a way that makes the true owner almost impossible to track down. This enables wealthy individuals and companies to use complex schemes to 'shelter' their wealth or reroute their profits to places with low or non-existent tax rates, instead of paying tax in the country where they actually live or do business.

This is particularly damaging to countries in the Global South, which badly need investment in public services and basic infrastructure. Between $8 and $32 trillion of private wealth is thought to be held in secrecy jurisdictions.[iv]

Faced with such injustices, CAT believes that we, as people of faith, are called to work for a more just tax system. Tackling tax dodging is the obvious first step, and could have a huge global impact. Thanks to the efforts of tax justice campaigners, there has already been some progress on this front. In the UK this includes tighter sanctions on advisors who promote aggressive tax dodging schemes. There has also been some international collaboration to make it harder for companies to artificially shift their profits to tax havens. These changes are useful, but far from sufficient to address the true scale of the problem.

All UK Churches have money invested in funds and companies. Investors have an important role to play in encouraging the companies they invest in to act ethically – for example, not to engage in tax dodging, to pay the full amount of tax they owe, to be transparent in their activities and adopt the Fair Tax Mark (see p. 16). The UN-based Principles of Responsible Investment have issued a guide on evaluating and engaging on corporate tax.

Do you know how your Church (or pension fund) invests its money? Do you think it should consider the tax affairs of companies it invests in? Have you asked if it does?

Further progress will require more international cooperation. However, as a major financial hub, the base of several major accountancy firms, and a country whose Crown Dependencies and Overseas Territories are at the centre of the 'tax dodging industry', the UK has a particular role to play. Some of the changes most urgently needed are explained on the page opposite:

"Wrongdoers hate the light and avoid it, for fear their misdeeds should be exposed. Those who live by the light come to the light so that it may be clearly seen that God is in all they do."

John 3, 20-21

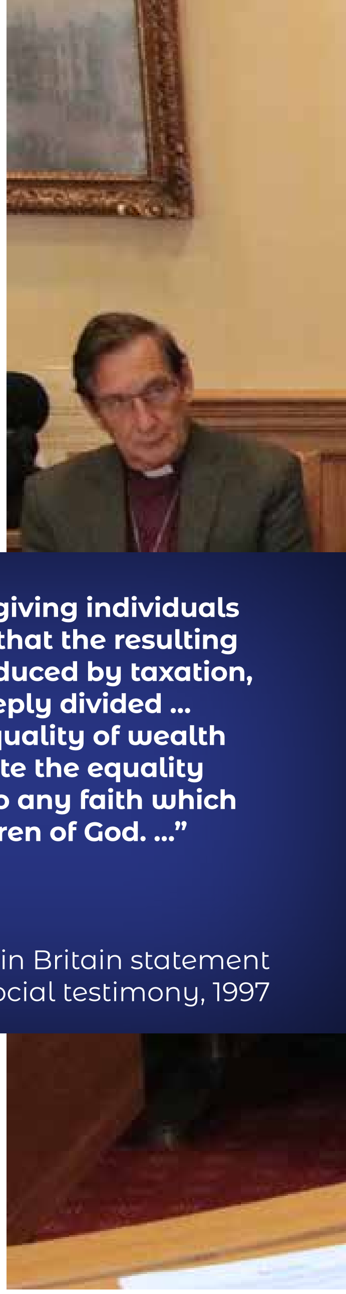
- **Automatic Information Exchange**. This would see all tax authorities routinely share information about income-generating assets held within their jurisdiction by foreign citizens or companies. This would make it easier for governments, especially in poorer countries, to work out how much tax they are owed and by whom.

- **Public Country-by-Country Reporting** of financial information – requiring companies to report publicly where their economic activity occurs, and whether tax has been paid accordingly. Under EU rules a handful of large companies (mostly in the financial services and extraction industries) already have to put this information in the public domain, while others are obliged to report privately to the relevant tax authorities. This is a significant step, but not enough to enable citizens and governments to identify wrongdoing.

- **Public Registers of Beneficial Ownership** for all jurisdictions, including the UK's Crown Dependencies. This would enable citizens and tax authorities to discover the ultimate owners of shell companies and in turn make it easier to ensure they pay the right amount of tax in the right places. In 2018 the UK parliament passed legislation requiring British Overseas Territories (OTs) to introduce such registers by the end of 2020. However, the OTs are resisting the change. The law does not yet extend to the Crown Dependencies.

- **Global tax rules set by the United Nations**. At the moment most international tax rules are agreed by the Organization for Economic Co-operation and Development (OECD), whose membership consists of 35 wealthy countries. Global South countries are not able to play a full role in these discussions; many are calling for international tax rules to be set by a properly resourced United Nations body instead.

IMAGINING A BETTER TAX SYSTEM



"Jesus insisted, 'How hard it is to enter the kingdom... It is easier for a camel to pass through the eye of a needle than for a rich man to enter the kingdom of God'."

Mark 10, 25

While we must work for changes to ensure that everyone – and every company – pays the tax they owe, the search for tax justice does not end there. CAT believes that we must also work for changes to the tax system so that it supports our vision for a just and equitable society, nationally and internationally.

Following years of budget cuts, our public services are under immense strain. Further cuts are in the pipeline, with vital services like schools, social services and policing already at crisis point. Looking further ahead, an ageing population will be a source of further pressure on budgets.

Compared to similar economies, the UK is already a 'low tax economy', coming 16th among EU countries when looking at total tax revenues as a proportion of national income.[v] So if UK citizens want to maintain or expand the level of public services we enjoy, there is a need to boost tax revenues.

Taxes can be targeted to encourage certain activities. They can also be designed to affect different groups of people in different ways. The decisions a government makes about tax have a big impact on its citizens' wellbeing and equality.

"... If the economic system is based on giving individuals free rein and the political consensus is that the resulting inequalities should not be markedly reduced by taxation, then we believe society will remain deeply divided ... Indeed, in such conditions of gross inequality of wealth and power, it will be impossible to create the equality of esteem which we believe is central to any faith which sees all human beings as equally children of God. ..."

From a Quakers in Britain statement on social testimony, 1997

Around a quarter of the UK's tax revenue comes from **income tax**. With the top rate of income tax currently set at 45% (only paid on any income **above** £150,000) and the basic rate at 20% (46% and 19% in Scotland), this is one of our most progressive taxes (meaning higher earners pay a greater proportion of their income than low earners). However, income tax rates used to be much higher, with the top rate peaking at over 70% and the basic rate at 30% throughout much of the 1970s. Income tax and **corporation tax** rates fell gradually throughout the 1980s and 1990s, while other taxes rose. The rate of **Value Added Tax (VAT)**, which is included in the price of goods and services, has doubled since 1974. **National Insurance (NI)** contribution rates have also risen significantly over this period. Above a certain earnings threshold, however (currently around £46,000 per year), people pay a lower rate of NI, meaning it is a regressive tax – those with lower incomes pay a higher proportion of their income.

The launch of Church Action for Tax Justice at the Houses of Parliament

If we see reducing economic inequalities as one of the key purposes of tax, the UK system is falling short. According to official figures, the poorest 10% of UK households now pay 42% of their income in tax, while the richest 10% pay just 34.3%.[vi] For many Christians this statistic is a sign that we need to be asking some hard questions about who should be paying most for the things we all share.

Building on the principle that tax enables us all to contribute to our society, CAT believes that any changes will be more widely accepted and successful if they emerge from an honest public debate about what we want our tax system to deliver. This section looks at a number of proposals that should be considered as part of this conversation. Over time, we intend to explore these ideas with our members, partners and others.

"Many of the world's largest companies seem to have forgotten that they have moral duties, as well as legal ones. They must support human flourishing, not least by paying their fair share of taxes in all the countries where they do business - and being fully transparent about the relevant data."

Revd Dr Rowan Williams, Chair of Christian Aid and former Archbishop of Canterbury

Wealth Taxes

In recent years there have been calls to increase taxation on wealth, both as a means of raising additional revenue and to make the tax system more progressive. The wealthier someone is, the more likely they are to invest in assets, such as land, property, shares and pensions. This in turn makes it easier to generate income without having to work, in the form of rent or dividends.

Driven largely by a property boom, the UK is richer than ever before and wealth levels are growing much faster than the economy overall. At the same time, levels of wealth inequality are now alarmingly high. Yet there is very little wealth taxation in the UK. The capital gains tax rate is much lower than the income tax rate, and there are many exemptions; while council tax – the closest we have to a property tax – affects poor people more than the wealthy.

There are various possible ways of returning wealth to the public sphere through taxation. We look at two options here: introducing a land value tax, since vast wealth is currently held untaxed in land and property; and making changes to inheritance tax so that it raises more revenue from those who can afford it.

Land Value Tax

"No land may be sold outright, because the land is mine, and you come to it as aliens and tenants of mine…"

Leviticus 25, 23

There has been renewed interest recently in replacing council tax and business rates with a land value tax (LVT). Both council tax and business rates are payable according to a building's value rather than the value of the land that building sits on. Council tax is widely seen as being unfair, and is very out of date: properties in England and Scotland have not been revalued since it was introduced in 1991 (Wales carried out a revaluation in 2003). This means that almost none of the huge increases in property wealth since then have been captured for public benefit. The system of council tax 'bands' also means that the tax bill for a mansion is usually only three times that for a one-bedroom flat in the same area – even though the property may be worth 20 times as much.

Supporters of LVT see it as a way to encourage more effective land use and to reduce 'land banking', where large tracts of land ripe for development are bought and left undeveloped while their value rises. Currently, when improvements to public infrastructure cause land values to rise, all the financial gain goes to the landowner – not to the public who paid for the improvements through tax. In Scotland a government commission is actively considering the introduction of an LVT as part of a wider agenda aimed at making land ownership more productive, accountable and diverse.

Some argue that an LVT would particularly hit those who are "asset rich but cash poor" – for example, a retired person who has owned their home in London for many years. However, such a tax could be designed to allow payment to be deferred until the land concerned was sold or transferred to another owner.

Value of UK inheritances and gifts 2015–16: **£127bn**

Amount of UK inheritance tax paid in 2015–16: **£4.45bn**

Inheritance Tax

With research showing both that Britain "has a deep social mobility problem which is getting worse for an entire generation of young people"[vii] and that inheritance is becoming a more significant source of wealth, there is an obvious need to examine the role of inheritance tax. Many of us will identify with the desire to want to pass something on to our loved ones when we're gone. However, large inheritances also increase economic inequalities through the generations.

Inheritance tax is not universally popular and has sprouted a whole industry advising people how they can avoid it. But it actually affects only the very wealthiest – around 4% of estates in 2016.[viii] In 2020, married couples will be able to pass on up to £1m to their children without paying any tax at all. That's more than someone working on the minimum wage would earn in their entire life.

The Resolution Foundation proposes scrapping inheritance tax in its current form and replacing it with a "lifetime receipts" tax levied on anyone who receives a substantial gift of money (whether it's an inheritance or not).

Figures:
Resolution Foundation https://www.resolutionfoundation.org/app/uploads/2018/05/IC-inheritance-tax.pdf
National Statistics https://www.gov.uk/government/statistics/inheritance-tax-statistics-table-121-analysis-of-receipts

Taxes on business

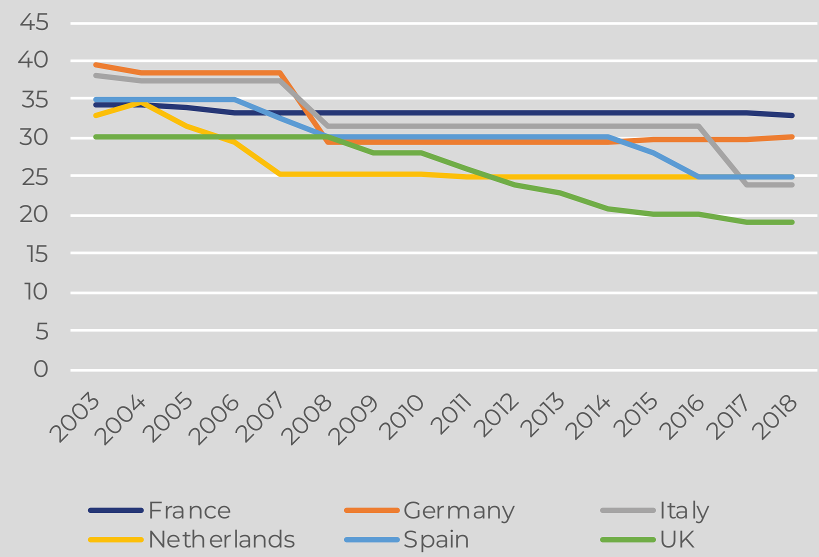
Corporation tax

Corporation tax is paid by businesses on their profits. For much of the 1970s and early 80s the rate in the UK was 52%. This has fallen steadily and now sits at 19%. There are plans to further reduce the rate to 17% by 2020 as part of a government strategy to maintain the lowest corporation tax rates in the G20. This is part of a global 'race to the bottom' trend where governments compete to attract investment by lowering tax rates.

Recent research by the Institute for Public Policy Research (IPPR) has shown that the cut in UK corporation tax from 30% to 19% since 2006 has reduced revenues from 3.5% of GDP to just 2.6% today.[ix] A 2016 study by PwC showed that a large proportion of UK business leaders are opposed to further reductions to corporation tax rates.[x] Many other people are also calling on the government to abandon this proposal. IPPR, for example, suggests increasing corporation tax to 24%, and combining this with a reduction in employers' national insurance contributions. This would reduce the cost to business of employing people and shift tax away from jobs and on to profits. Some, including the Labour Party, have suggested that a lower rate for small businesses would be appropriate.

Financial Transaction Tax (FTT)

Since the financial crisis of 2007/8 there has been a resurgence of interest in taxing some financial transactions – for example high-frequency trading (which uses algorithms to analyse financial markets and make transactions in a fraction of a second). Micro-taxes on all high frequency transactions could generate billions in extra revenue, and proponents of an FTT argue it would also discourage reckless behaviour in the finance sector.



Corporation tax rates in the largest EU economies
Data: KPMG.

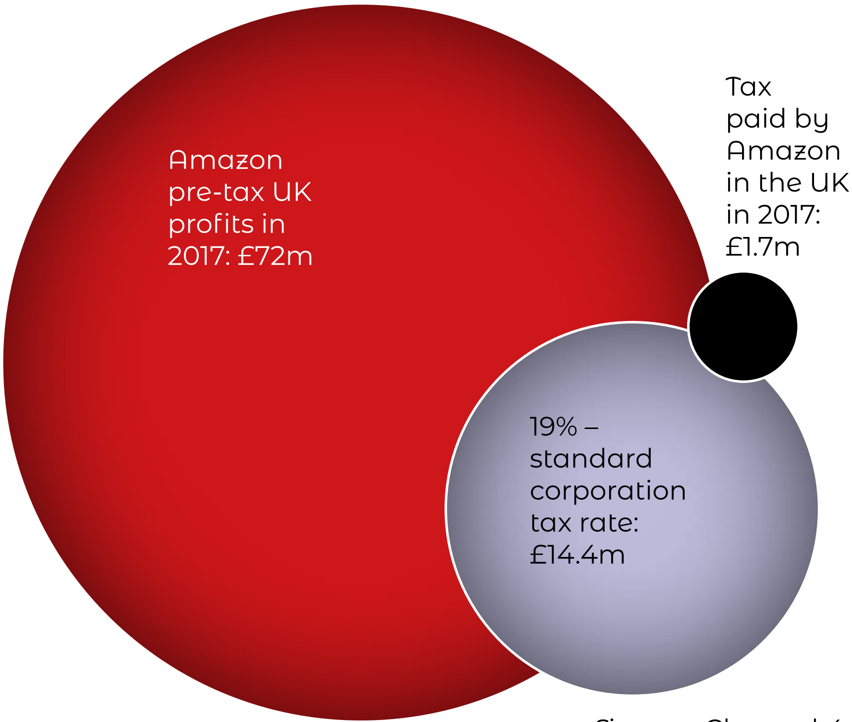
Public interest in such a tax reflects a perception that too few lessons have been learned from the financial crisis and that many financial institutions are already posting record profits and paying massive bonuses once again.

In 2013 the European Commission proposed the development of a variable rate EU-wide FTT on a range of financial instruments. However, the proposals have proven controversial. Only ten member states have signalled support for such an FTT, and negotiations about how to implement it have made little progress in the last few years.

Digital Services Tax

Current tax laws fail to recognise the reality of digital business activities carried out by companies like Facebook and Amazon. Because these companies can make profit from a country while having limited physical presence, it is easy for them to avoid tax. They also have an advantage over high-street businesses, who pay business rates on the buildings they use.

The idea of a 'digital services tax' has been discussed internationally, and the UK government has pledged to introduce a version of such a tax in 2020, payable at a rate of 2% on revenue from search engines, social media platforms and online marketplaces.[xi] It remains to be seen whether this will be effective, or lead to a more comprehensive system for taxing tech giants.



Figures: Channel 4 https://www.channel4.com/news/factcheck/factcheck-why-does-amazon-pay-so-little-tax

“High on the list of political priorities must be advocacy in support of those poor nations most exposed to the threats of climate change through no fault of their own, where help is owed not only on grounds of charity but also as restitution and reparation for damage done by the activities of industrialized nations.”

Joint Public Issues Team of the Baptist, Methodist, and United Reformed Churches and the Church of Scotland.

Environmental taxes

There is a growing interest in how tax could help address the global climate emergency and other environmental challenges.

Carbon taxes

Several countries have introduced versions of a carbon tax, designed to bring about a reduction in CO2 emissions. One such tax is the UK ‘carbon price floor’, introduced in 2013 and effectively a tax on fossil fuels used to generate power.[xii]

If a carbon price floor is to be effective, it must be high enough to deter the use of fossil fuels, and should rise over time to phase out their use. The UK government’s decision to freeze the carbon price floor until 2020 and maintain it at around the current level until 2025 will make it a much less effective tool.

Critics argue that fuel taxes increase household bills and are unfair to lower income households. One solution is to combine national carbon taxation with a ‘dividend’, where the proceeds could be redistributed in payments back to the general population.[xiii] With research showing that in Britain the highest earners pollute more,[xiv] such a scheme could also help to tackle inequalities as well as help build popular support for a carbon tax.

Another variation on this theme is a Climate Damages Tax, as proposed by campaigning group Stamp Out Poverty. They call for a global tax on fossil fuel extraction. Revenue generated from the tax in wealthy countries like the UK would be split between funding their own zero-carbon transition and a global fund for vulnerable communities suffering loss and damage caused by climate change.[xv]

Other resource taxes

In response to growing concern about plastic waste, the UK government announced in 2018 that it is considering developing a new tax on some single-use plastic packaging. A previous government consultation showed that taxing plastics would generally be popular with the UK public. However, it is not yet clear how the proposed tax might be levied.

Of course, the overuse of natural resources extends well beyond the issue of plastic packaging. A much more comprehensive resource taxation system would be required to truly reflect the social and environmental cost of resource extraction, and make repair and reuse more economical than extracting raw materials.

WE NEED TO TALK ABOUT TAX

"My people will build houses and live in them, plant vineyards and eat their fruit… they will not build for others to live in, or plant for others to eat…. My chosen ones will enjoy the fruit of their labour. They shall not toil to no purpose…"

Isaiah 65, 21-22

Our tax system is a powerful tool which already does much to shape our society for the common good – yet we are not using that tool to its full potential. The tax system could do much more to help us tackle the big issues of today.

The positive news is that despite a political and media narrative that largely presents tax as a burden to be lifted, most people pay their tax willingly and see it as important. 48% of people think the government should tax more and spend more – the highest level for over a decade.[xvii] A YouGov poll in 2018 found that 66% of adults in the UK said they would be willing to pay an extra 1p in the pound to fund the NHS. [xviii]

"Taxation is neither a burden nor an evil, it is a positive contribution to the common good and it is a responsibility of citizenship."

Catholic Bishops of England and Wales, 'Taxation for the Common Good', 2004

The conversation about our tax system is not just a matter for tax experts: it is for all of us. Decisions about taxation cut to the heart of our beliefs about the type of society we want to live in and how to live out our faith in the world.

TAKING ACTION

There are many practical things that we as churches and as individuals can do now as part of a growing tax justice movement.

- As citizens, we can challenge negative portrayals of tax in the media and in our communities, by making the case for tax as a tool for equality and justice.
- As campaigners, we need to hold governments to account on their promises to clamp down on tax dodging, and support the efforts of those working for policy change.
- As consumers, we can strive to use companies which consistently demonstrate a responsible attitude to tax, particularly the growing number of businesses that display the Fair Tax Mark.

The Fair Tax Mark

The Fair Tax Mark is an independent assessment and accreditation scheme for organisations' tax practices. It requires an organisation to report transparently on its approach to tax; it is a gold standard for reporting, ensuring that an accredited organisation pays the right amount of tax at the right time in the right place. More information is available at www.fairtaxmark.net.

Fair Tax

- As investors, Churches can play an important role, emphasising the long-term business benefits of paying tax in accordance with both the spirit and the letter of the law, and pushing the companies in which they invest to be more transparent about their tax affairs and to seek the Fair Tax Mark.

Church Action for Tax Justice invites you to join us in this endeavour. For more information about how you can get involved, please contact us at mail@catj.org.uk

"Zacchaeus said to Jesus, 'Here and now, sir, I give half my possessions to charity, and if I have defrauded anyone I will repay him four times over'. Jesus said to him, 'Salvation has come to this house today'."

Luke 19, 8-9

QUESTIONS FOR GROUP DISCUSSION AND INDIVIDUAL REFLECTION

The purpose of this pamphlet has been to stimulate conversation and debate about how tax can be a tool for creating the Common Good.

We encourage you to reflect on the ideas here alongside others in your church and outside. Here are some questions to support that exploration:

- Is tax really an issue about which Christians and others of faith should be concerned?
- Which tax-funded public services do most to support the life of your family and your community?
- Is tax a matter of law or morality?
- “We need to shift the narrative around tax from it being a dirty word, or necessary evil, but rather a blessing, and a means of all citizens having a stake in a generous society that cares for all”: do you agree, and is this possible?
- Are there any existing taxes you consider particularly fair or unfair? Why?
- Given what the Prophets say about God’s enthusiasm for justice, are there circumstances in which it’s acceptable for companies or individuals to try to minimise the amount of tax they pay?
- Is it right for the UK to strive to have the “lowest corporation tax rate in the G20”?
- As a Christian how happy would you be to pay an extra 1% of your total income in tax? How might people you know respond to the same question?
- Is it a good idea to tax ‘bad’ things like pollution, and the use of finite natural resources? Are there any potential difficulties?
- To whom does money paid in tax belong? Is it ‘taxpayers’ money’? Or is it ‘public money’? How do these terms affect how we think about tax?
- Looking back at some of the issues discussed in this pamphlet, what do you think are the top priorities for building a fairer tax system?

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ABOUT CHURCH ACTION FOR TAX JUSTICE

Church Action for Tax Justice (CAT) is an ecumenical, collaborative movement united by the belief that we, as individuals and churches, have a faith-derived imperative to challenge economic injustice.

We stand for a fairer and more effective tax system, where democratic governments set taxes to reflect the Common Good, and individuals and corporations pay their share.

Working as part of the wider UK and global tax justice movement, we aim to:

- Raise awareness throughout churches and faith communities of the fundamental relationship between taxation, equality and public services, and the urgent need for tax justice at national and international level
- Campaign for transparency and an end to tax dodging by both corporations and individuals
- Stimulate a conversation about the society we want to live in and the tax system that could deliver that
- Encourage Christian and all faith organisations to promote tax justice through their education and mission work, and their financial and investment policies.

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church action for
tax justice

CAT aims to work in close association with Tax Justice UK, Tax Justice Europe, the Global Tax Justice Network and Christian Aid; members of the steering group are Revd David Haslam (Methodist Tax Justice Network), Toby Quantrill (Christian Aid), Suzanne Ismail (Quakers in Britain), Paul Morrison (Joint Public Issues Team), Rt Revd Michael Doe (Ecumenical Council for Corporate Responsibility), Paul Monaghan (Fair Tax Mark), Prof Gerald Grace (Centre for Research & Development in Catholic Education), Anthony Boateng (London Methodist Social Responsibility Commission), Louise Davies (Christians on the Left) and Will Snell (TaxJustice UK).

Contact Us!

Donations to help us are gratefully received. Please make cheques payable to Church Action for Tax Justice, c/o 59 Burford Road, Evesham WR11 3AG.

Email contact:
mail@catj.org.uk

Website:
www.catj.org.uk

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The Methodist Church

christian aid

CHRISTIANS ON THE LEFT.

Quakers in Britain

Fair Tax

CRDCE
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The United Reformed Church

Joint Public Issues Team
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TAXJUSTICE.UK

These organisations support Church Action on Tax Justice, but this does not mean all the content directly reflects their views.