ActionAid is an international development NGO headquartered in South Africa, with over 3,000 employees and volunteers active in around 45 countries.

ActionAid works with over 15 million people across the world, based on a strategy that focuses on building international momentum for social, economic and environmental justice, driven by people living in poverty and exclusion. The work falls into four broad areas: women, politics and economics, land and climate, and emergencies. ActionAid has a particular focus on women's rights; it's a thread that runs through all its work. ActionAid's long-standing work on tax justice falls within the priorities on politics and economics.

ActionAid's work on tax justice began in 2008 in the UK, and a major study, *Calling Time*, published in 2010, secured its international reputation by exposing the use of tax havens and other accounting tricks corporations use to avoid paying tax in developing countries. After reports on the harm done by tax incentives in East Africa, the ActionAid federation inaugurated its Tax Power campaign in 2013, which ran through 2017, with consistent research and political wins in participating countries. Since 2018 ActionAid has continued to have active program work on tax justice.

Currently there are over 20 country offices active in ActionAid's Tax Justice Working Group, primarily in Africa, running a variety of programmes on domestic resource mobilization and accountability, capacity-building and tax awareness-raising of communities and movements, with a particular focus on young people and women.

Some of the key ActionAid publications on tax are:

- <u>Progressive Taxation Briefings</u>, a series of briefings that analyse different types of taxes including CIT, VAT, PIT, carbon taxes, wealth taxes and digital taxation.
- <u>Mistreated: the tax treaties that are depriving the world's poorest countries of vital</u> revenue
- Making Tax Work For Women's Rights
- Stemming the Spills: Guiding Framework for National Tax Spillover Analyses
- Short-Changed: How the IMF's tax policies are failing women
- Discussion Paper on the EU Carbon Border Adjustment
- Supporting Fair Tax Systems: an analysis of EU aid to domestic revenue mobilisation