INTRODUCING ACTIONAID AND TAX

ActionAid is an international human rights based 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. Our key priorities are: system change for economic justice and public services; system change for women's rights and feminist alternatives; system change for climate justice and humanitarian system change.

ActionAid has a long history of <u>campaigning for tax justice</u> – with the TaxPower campaign being one of our major global campaigns from 2012-2016. Since then, campaigning for tax justice has been built into our programme work in the Global North and Global South across 25 countries. We have challenged the tax avoidance of big corporates (e.g. <u>challenging SAB Miller</u> calling out <u>British Sugar</u> and <u>Paladin mining company</u>) and banks (e.g. <u>challenging the tax affairs of Barclays Bank</u> and Standard Chartered Bank. We supported the creation of the <u>Global Alliance for Tax Justice</u> in 2014 and have done ground-breaking work on <u>gender and tax</u> as well as producing 12 short briefings on <u>progressive tax reforms</u>. Our resources for raising critical awareness on tax issues include a powerful <u>participatory toolkit on tax justice</u> for community level work.

In many different reports we have connected tax and public services movements e.g. this <u>unique</u> <u>collection of 25 articles</u> on tax and education; and <u>The Public Versus Austerity</u> on how public sector cuts undermine SDGs and tax justice offers a sustainable alternative. We coordinate the <u>TaxEd Alliance</u>, connecting the tax justice and education justice movements globally and regionally – with intensive work in Nepal, Senegal, Zambia, Uganda, Ghana, Malawi, Nigeria, Tanzania and Mozambique. We were the lead stakeholder convenors of the finance track for the UNGA Heads of State Transforming Education Summit in 2022, embedding tax justice as a key priority in the <u>Call to Action on Financing</u> <u>Education</u> – then shaping the <u>Global Action Week for Education</u> to mobilise education movements in over 100 countries on tax.

More recently, we have published links between the climate crisis and debt crisis - <u>The Vicious Cycle</u> (2023) - and have analysed tax justice as a key solution in <u>Finding the Finance</u> (2024). We have also done specific research on <u>The Power Of Windfalls</u> (2024) – looking at the revenue collection potential of windfall taxes on the largest fossil fuel companies and the banks that support them.

For more than a decade we have been fighting for a more representative and inclusive process for setting and enforcing global tax rules – moving decision making from the OECD to the UN and we are optimistic about the negotiations now underway for developing a UN Framework Convention on Tax – but we are conscious that real breakthroughs will depend on forging a much wider coalition of progressive forces.