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**To:**

European Commission

**Address:**

Rue de la Loi 200  
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The Tax Justice Network is an independent non-profit organisation that believes our tax and financial systems are our most powerful tools for creating a just society that gives equal weight to the needs of everyone. Tax is a social superpower that can fund public services and help eliminate the overlapping inequalities that scar our societies.

Central to the Tax Justice Network's work and campaigns are the 'five Rs' of tax: *revenues* to fund public services sustainably; *redistribution* to curb overlapping inequalities that deny human rights, above all to marginalised groups; *repricing* of public goods and bads such as tobacco consumption and carbon emissions; *effective representation*, where tax underpins state-citizen relations to promote responsive, accountable governance; and *reparations*, tax being the source of funds to make good on some of the damage inflicted by the extraction from colonies.

We have pioneered for more than two decades global research and advocacy for financial transparency and the fight against tax avoidance. Our technical approach to often strongly politicised topics has proved effective in bringing structural problems to light and offering comprehensive solutions.

Our efforts in gathering high quality data on financial and tax regulations have also succeeded in providing tools for academics, public officials and private actors to assess the international challenges of tax good governance. The wide coverage of countries in our flagship indices (141 jurisdictions for the [Financial Secrecy Index](#) and 70 jurisdictions for the [Corporate Tax Haven Index](#)) delivers an in-depth understanding of best and worst practices on the matter. Moreover, we have carried out research on wealth tax, beneficial ownership, and the scale of tax avoidance and evasion numbers in our annual report 'State of Tax Justice', among other contributions.

The Tax Justice Network is committed to equipping people and governments around the world with the information and tools to shift the dominant narratives and implement bold proposals on tax justice.

Markus Meinzer

Director of Policy  
Tax Justice Network

