

Tax Justice Focus

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The Tax Competition Issue

The fourth quarter 2006 edition of Tax Justice Focus is a special edition on tax competition edited by guest editor John Christensen, Director of the Tax Justice Network International Secretariat.

In his editorial, 'Welfare for the rich', John writes of the scandalous situation whereby huge sums of public money are channelled to rich, powerful businesses in the form of tax incentives.

Governments around the world feel increasingly compelled to offer tax incentives to attract mobile capital. But the supposed benefits, in terms of job creation, rarely materialise as promised while the costs to taxpayers are enormous. This problem affects rich and poor countries alike, though the development costs in poor countries are likely to be much higher.

Other key articles include:

- * Greg LeRoy, director of Good Jobs First, on the effects of tax competition among US states on jobs and revenues.
- * Bob Awuor, development planning consultant, on Kenya's experience of export processing zones.
- * Alex Cobham, economics fellow at Oxford University, on the implications of new research into tax competition.

Finally, I have an article in the edition entitled 'Tax competition: a case of winner takes all?' in which I outline the main elements of the debate and present the tax justice argument. Read it [here](#).