

Tax justice positive 3: Tax compliance

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Tax justice means being in favour of tax compliance. This requires that:

- a. Taxpayers should seek to comply with the spirit of the law when managing their affairs;
- b. Full voluntary and consistent disclosure should be made by tax payers to all tax authorities with interest in their affairs;
- c. Taxpayers seek to declare their income in the territory where it can be best determined that the economic benefit of the transactions they undertook arose, irrespective of the tax consequence;
- d. Tax payers do not use tax havens, trusts or other artificial structures to manipulate their taxation liabilities.

Being in favour of tax compliance means that we are opposed to tax avoidance and evasion. Tax avoidance and evasion include:

- a. Taxation fraud, in all its forms;
- b. Seeking to manipulate taxation law for the benefit of the taxpayer;
- c. Taxation arbitrage;
- d. Incomplete disclosure of taxation matters;
- e. Inconsistent disclosure of transactions between differing taxation authorities;
- f. Misrepresentation of the nature of transactions;
- g. The use of tax havens;
- h. The relocation of transactions for taxation benefit;
- i. The use of artificial structures to secure a taxation benefit.