

## Tax justice positive 4: Tax cooperation

Published: January 13, 2026, 11:50 am

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

- a. Automatic information exchange on income earned in one country attributable to a taxpayer in another country;
- b. The sharing of data to ensure tax is assessed e.g. on transfer pricing issues;
- c. An assumption that all income is taxable giving rise to cooperation to tackle tax arbitrage;
- d. A mutual intolerance of states that will not cooperate on taxation matters;
- e. Cooperation on international tax collection;
- f. Development, where appropriate, of international bases of taxation to assist mutual tax collection.

Being in favour of tax cooperation means that we are opposed to tax competition. Tax competition includes:

- a. Offering incentives to encourage the artificial relocation of transactions to a territory;
- b. Encouraging the "race to the bottom" in taxation rates;
- c. Refusal to share tax information;
- d. Non-cooperation on the recovery of tax debt;
- e. Encouraging the non-taxation of capital.