

# Funding the Future

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Tax justice means being in favour of a culture of citizenship amongst individuals and legal entities. This requires that:

- a. It is recognised that a taxpayer has responsibilities to the state or states that provide them with the opportunity to earn their income, part of which is discharged by the payment of the taxes requested of them by law interpreted as indicated in this paper;
- b. The duty of a trading entity extends to all its stakeholders and not just to its shareholders;
- c. Payment of tax is recognition that many actions have unmeasurable consequences that only society at large can manage.

Being in favour of a culture of citizenship amongst individuals and legal entities means that we are opposed to the cult of the individual. The cult of the individual involves:

- a. The belief in 'tax minimisation';
- b. The denial of the responsibility of the taxpayer to the State in which they reside or in which they transact;
- c. The denial of the existence of society;
- d. The refusal to recognise the need for corporate responsibility;
- e. Shareholder value.