

Academics Stand Against Poverty

Published: January 14, 2026, 4:34 am

I have been pleased to support the call of [Academics Stand Against Poverty](#) (ASAP) in launching a petition campaign calling on UN Secretary General Ban Ki-moon to support the inclusion in the Sustainable Development Goals (SDGs) of robust targets for curbing tax dodging. Having published the results of a [Delphi study](#) examining the policies that would make the greatest impact on illicit financial flows if included in the SDGs, ASAP is calling on people to join in advocating the inclusion of these policies in the new development framework.

The open letter, reproduced below, to the Secretary General has been signed by more than 50 experts in tax and development. To join us in calling for strong action on tax-related illicit financial flows would you visit [ASAP's petition page](#) on Avaaz.org?

For questions about the campaign or the Delphi study, contact Global Coordinator Rachel Payne at rachel@academicsstand.org.

His Excellency Ban Ki-moon
United Nations Secretary-General
New York, NY 10017

Dear Mr. Secretary General:

We, members of Academics Stand Against Poverty (ASAP) and other poverty researchers, advocates, teachers, and students, urge you to support the inclusion in the Sustainable Development Goals (SDGs) of a robust goal to curb tax abuse by building transparency into the international financial system. We have held expert consultations to determine how the SDGs can best curtail tax abuse and now write to offer some expert-vetted proposals.

Tax abuse constitutes a massive headwind against development. One common form of it is trade misinvoicing, used by multinational corporations (MNCs) to shift funds to affiliates in other jurisdictions that tax profits at lower rates or not at all. The think tank

Global Financial Integrity estimates that \$4.7 trillion were thus siphoned out of developing countries during the 2002-2011 period, \$760 billion in 2011 alone.[1] This is five or six times the sum total of all official development assistance flowing into these countries during the same periods.[2] These numbers have been increasing at a rate of 8.6% per year. And they don't even include other important forms of MNC abusive transfer pricing that are difficult to quantify. Even so, Christian Aid calculates that governments of developing countries have lost tax revenues of around \$160 billion annually – about \$2.5 trillion for the 2000-2015 Millennium Development Goals (MDG) period.[3] "If that money was available to allocate according to current spending patterns, the amount going into health services could save the lives of 350,000 children under the age of five every year."

Tax abuse is also practiced by wealthy citizens of developing countries. Boston Consulting Group estimates that 33% of all private financial wealth owned by people in Africa and the Middle East and 26% of such wealth owned by Latin Americans – some \$2.6 trillion in total – is kept abroad. On conservative assumptions, this translates into revenue losses of \$26 billion annually just for these two continents, and the problem is larger still for Asia.[4]

The SDGs have the potential to catalyze global action to stop tax abuse. We commend the Open Working Group on Sustainable Development Goals for including tax abuse in their SDG draft. However, because of the crucial role of tax abuse in perpetuating poverty, underdevelopment, and global inequality, we believe that their draft needs to be improved in this respect. As it is, tax abuse is barely mentioned. Target 16.4 says that illicit financial flows should be reduced and Target 17.1 calls on the world's governments to: "Strengthen domestic resource mobilization, including through international support to developing countries to improve domestic capacity for tax and other revenue collection." These vague wishes fail to address the structural roots of illicit financial flows and are therefore unlikely to deliver the dramatic reduction in tax abuse necessary for the achievement of the SDGs.

ASAP recently completed a Delphi study on how the SDGs can best address the problem of illicit financial flows.[5] Twenty-seven experts from various backgrounds — including academia, the private sector and national and international governmental and nongovernmental organizations — participated in the study, which revealed overwhelming expert support for policies to increase financial transparency at both the domestic and global levels. The experts agreed that the SDGs should call on all governments to mandate:

- * that each company, trust or foundation disclose the natural person(s) who own or control it,
- * that each MNC report profits and other tax-relevant information separately for each country so as to make apparent when tax havens account for a much larger share of its profits than of its operations,

- * that national tax authorities automatically exchange tax-relevant financial information worldwide to make it easier to detect and prosecute tax evasion by corporations and individuals,
- * that corporations publicly report on funds they pay to governments for the extraction of natural resources,
- * that tough sanctions, including jail time, be imposed on senior officers of global banks, accounting firms, law firms, insurance companies and hedge funds for facilitating tax evasion.

In addition, the experts agreed that governments themselves should commit to

- * harmonizing anti-money laundering regulations internationally and
- * carrying out clear, reliable, frequent and timely public fiscal reporting and opening up their fiscal policy-making process to public participation.

Including these objectives as targets or indicators in the final SDG document would boost the prospects of reforms that are essential to curtailing tax abuse as well as embezzlement, money laundering, and other criminal activities.

Curbing illicit financial outflows from developing countries is a human rights issue. Article 25 of the Universal Declaration of Human Rights guarantees the "right to a standard of living that is adequate for the health and well-being of oneself and one's family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond one's control." These rights remain unfulfilled for much of the world's population. About half of all human beings suffer serious deprivations of one such kind or another and lack access to the necessary social services that would protect them.

The first-line responsibility for these human rights deficits lies with the governments of the countries in which the poorer half live. But many of these lack the resources to meet those obligations. The envisioned reforms would help developing countries attain the revenues necessary to safeguard their citizens' human rights. This effort would achieve much more than the foreign aid envisioned by the SDGs; and for many developing countries this step toward basic global justice would mean more than any amount of charity.

Curbing tax abuse would make a crucial contribution toward achieving the whole SDG agenda. We therefore urge you to work for strong targets on tax and illicit financial flows, in your Synthesis Report and throughout the coming year of intergovernmental negotiations. As an international network of academics, ASAP stands ready to support you in this important endeavor.

Never before has there been so much popular support and political will to end the scourge of tax abuse. In the face of massive lobbying efforts to prevent or dilute any reforms, the UN should seize this special opportunity to help build a more transparent financial system and thereby to diminish a crucial obstacle to development and poverty eradication.

Signed on 5-10 September 2014 by:

Robert Keohane, Professor of Public and International Affairs at the Woodrow Wilson School of Public and International Affairs at Princeton University

Martin Rees, Emeritus Professor of Cosmology and Astrophysics at the University of Cambridge

Peter Singer, Ira W. DeCamp Professor of Bioethics at Princeton University and member of the ASAP Advisory Board

Branko Milanovic, Presidential Fellow at the City University of New York and member of the ASAP Advisory Board

Henry Shue, Professor of Politics and International Relations at the University of Oxford and member of the ASAP Advisory Board

Susan Rose-Ackerman, Henry R. Luce Professor of Jurisprudence at Yale Law School

David Hulme, Director of the Brooks World Poverty Institute at the University of Manchester and member of the ASAP Advisory Board

Sonia Bhalotra, Professor of Economics at the University of Essex and member of the ASAP Advisory Board

John Roemer, Elizabeth S. and A. Varick Professor of Political Science and Economics at Yale University and member of the ASAP Advisory Board

Ernst von Weizsäcker, Co-President of the Club of Rome

Nicole Rippin, Senior Economist at the German Development Institute

Jean-Pierre Lehmann, Professor Emeritus of International Political Economy at IMD Business School

Richard Murphy, Director of Tax Research UK

Sol Picciotto, Emeritus Professor of Law at Lancaster University Law School

Reuven Avi-Yonah, the Irwin I. Cohn Professor of Law at the University of Michigan Law

School

Debapriya Bhattacharya, Distinguished Fellow at the Center for Policy Dialogue

Eleni Tsingou, Assistant Professor of Business and Politics at the Copenhagen Business School

Ronen Palan, Professor of International Political Economy at City University London

Lorraine Eden, Professor of Management at Texas A & M University

Martin Hearson, PhD candidate in International Relations at the London School of Economics and Political Science

Raymond Baker, President of Global Financial Integrity and member of the ASAP Advisory Board

Tom Cardamone, Managing Director of Global Financial Integrity

Dev Kar, Chief Economist at Global Financial Integrity

Heather Lowe, Legal Counsel and Director of Government Affairs at Global Financial Integrity

Krishen Mehta, Founding Director of Asia Initiatives

Vito Tanzi, Former Director of the Fiscal Affairs Division of the International Monetary Fund

John Christensen, Director of Tax Justice Network International

Jack Blum, Chair of Tax Justice Network USA

Daniel Reeves, Board Member of Tax Justice Network USA

Robin Hodess, USA Group Director—Research and Knowledge at Transparency International

Ignacio Saiz, Executive Director of the Center for Economic and Social Rights

Niko Lusiani, Director of the Human Rights in Economic Policy program at the Center for Economic and Social Rights

Alnoor Ladha, Executive Director of /The Rules and member of the ASAP Advisory Board

Peter Wahl, Researcher at WEED – Weltwirtschaft, Ökologie & Entwicklung

Stefano Prato, Managing Director at the Society for International Development

Caitlin Blaser, Director of Communications at Global Call to Action Against Poverty

Andrea Ordóñez, Research Coordinator for Southern Voice

Shaazka Beyerle, Author of "Curtailling Corruption: People Power for Accountability and Justice"

Paul Slovic, Professor of Psychology at the University of Oregon and member of the ASAP Advisory Board

Alberto Cimadamore, Scientific Director of CROP Secretariat and member of the ASAP Advisory Board

Des Gasper, Professor of States, Societies, and World Development at the International Institute of Social Studies and member of the ASAP Advisory Board

Paul Kingston, Director of the Centre for Critical Development Studies and Associate Professor of Political Science and International Development Studies at the University of Toronto Scarborough

Richard Sandbrook, Emeritus Professor of Political Science at the University of Toronto

Thomas Pogge, Leitner Professor of Philosophy and International Affairs and President of ASAP

Mitu Sengupta, Associate Professor of Politics and Public Administration at Ryerson University and member of the ASAP Board of Directors

Jason Hickel, Lecturer in Anthropology at the London School of Economics and member of the ASAP Board of Directors

Luis Cabrera, Associate Professor of Government and International Relations at Griffith University and member of the ASAP Board of Directors

Keith Horton, Lecturer in Philosophy at the University of Wollongong and member of the ASAP Board of Directors

Helen Yanacopulos, Senior Lecturer in International Politics and Development at the Open University and member of the ASAP Board of Directors

Ashok Acharya, Associate Professor of Political Science at the University of Delhi and member of the ASAP Board of Directors

Ellen Szarleta, Assistant Professor of Public and Environmental Affairs at Indiana University Northwest and ASAP Director of Communications

[1] Dev Kar and Brian LeBlanc, ***Illicit Financial Flows from Developing Countries: 2002-2011*** (Washington, Global Financial Integrity, December 2013), pp. iii, vii, x. Also available at <http://iff.gfintegrity.org/iff2013/2013report.html>.

[2] See <http://mdgs.un.org/unsd/mdg/SeriesDetail.aspx?srid=569&crd=>.

[3] ***Christian Aid, False Profits: Robbing the Poor to Keep the Rich Tax-Free*** (Christian Aid, March 2009), p. 3, also available at <https://www.christianaid.org.uk/Images/false-profits.pdf>.

[4] Boston Consulting Group, "Global Wealth 2013: Maintaining Momentum in a Complex World," 4 and 11, available at www.bcg.de/documents/file135355.pdf.
Asia-Pacific wealth kept offshore is estimated at \$2.1 trillion.

[5] <http://academicsstand.org/2014/09/policy-options-for-addressing-illicit-financial-flows-results-from-a-delphi-study/>.