

Funding the Future

Making Tax Work - out now

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The Global Initiative for Fiscal Transparency (GIFT) has now [published the final version](#) of a report I have written with Prof Andrew Baker of the University of Sheffield which has the title 'Making Tax Work'.



As they say:

The Making Tax Work (MTW) report sets out a case for achieving greater transparency in the governance and management of national tax systems. It identifies a variety of mechanisms and pathways for achieving that outcome, with the aim of informing the efforts of the wider international community in that endeavour. MTW identifies the responsibilities and obligations of governments, the levels of transparency they should aspire to, the role of international organisations in assisting and facilitating these processes, and how a variety of stakeholders could be involved in and benefit from enhanced tax transparency, including governments and their revenue agencies.

Download the full copy of the report [here](#).

The case develops around ten principles for tax transparency, which we suggest to be:

- * Everyone in a country has the right to seek, receive and access information on the tax system.
- * Governments should publish clear, measurable objectives and aspirations for the tax system.
- * Those objectives should be supported by detailed budget projections for future tax revenues, along with explanations of those projections and their implications.
- * Governments should operate a consultation process on significant proposed changes in tax policy and seek responses from a wide range of stakeholders.
- * All subsequent tax changes should be implemented with statutory approval.
- * Governments should publish accounts on tax revenues generated at least once a year, reporting on success and failures in achieving stated objectives with reference to numerical data and previously published budgets.
- * All taxes, and their administration, should be backed by law.
- * Taxpayers should have access to clear information and advice to enable them to comply with the tax law of a jurisdiction, as well as a right of appeal against liabilities with which they disagree.
- * Governments should periodically evaluate the performance of their tax system in its entirety using tools such as tax gap analyses and tax spillover assessments.
- * The data underpinning tax transparency should be subject to a verification process, undertaken by an independent agency that would audit, evaluate and report on the accuracy and fairness of that data.

It is our belief that tax justice requires there to be data to be done, to be seen to be done, and to develop. This is the basis for the call for tax transparency.

The work now moves to its next stage, when the use of this thinking is discussed later this month. GIFT supports programmes on fiscal transparency in around 20 countries at present. It is primarily backed by the International Monetary Fund and World Bank.