



Patrick Williamson / Oxfam

*Campaigners outside parliament calling for a Tax Dodging Bill*

# THE **TAX DODGING BILL** CAMPAIGN

## **ACTION PACK**

# THE CHALLENGE

Christian Aid / Charlotte Marshall



**Susan Matale, head of the Zambian Council of Churches.**

**I challenge you to join the campaign for a Tax Dodging Bill.**

**In Zambia, my country, tax dodging by big multi-nationals is a serious problem. The country is one of the richest in the world in terms of minerals, yet many of our citizens live in poverty.**

Companies operating in Zambia, who use our natural and human resources, must pay their fair share of taxes.

I hope you will join me in calling for a Tax Dodging Bill in the UK. Such a bill would help stem the flow of money being lost to tax dodging, meaning there would be more to pay for vital services in countries like Zambia, and also in the UK and elsewhere.

You can play a vital role in getting Tax Dodging Bill passed. Please take up this challenge and help give a voice to the voiceless in my country. This toolkit will give you everything you need to help campaign for change.

There are many people campaigning to tackle tax dodging across the world, including in Zambia. Please join them.

Thank you,

**Reverend Suzanne Matale**

**"I believe everyone should pay tax and that the tax system should be fair. Therefore it is only fair that large corporations pay what they owe to contribute to the needs of the country they operate in".**

John Morris, UK-based  
Anti-poverty Campaigner



**"Tax dodging by multi-national companies is not only immoral and unfair but also a huge violation of people's basic rights. It takes away money that could be spent on public services, such as health care, both here in the UK and in some of the poorest countries in the world. I am excited to take part in the Tax Dodging Bill to help make tax fair and promote people's rights. I hope that you will join me."** – Jo Gikuyu, Volunteer Local Organiser, ActionAid.



# LET'S MAKE TAX FAIR



# THE PROBLEM

We all pay our tax. But companies like Amazon, Google and Starbucks can get away without paying their fair share. **Every year the UK loses billions of pounds to corporate tax dodging, while developing countries lose an estimated US\$160 billion.** Unbelievably, much of this is legal. Big corporations take advantage of a system that allows them to dodge paying their fair share, because tax rules are rigged in their favour.

Meanwhile, around 13 million people – including 3.7 million children – live in poverty in the UK. Globally, a billion children live in poverty, and in poorer countries 57 million children miss out on primary school. An estimated billion of the world's poorest people still don't receive the health services they need. While so many governments' budgets are already stretched, cracking down on corporate tax dodging is crucial to ensure there is money available to right these wrongs.

## THE SOLUTION

The good news is that it doesn't have to be this way. On 7 May the UK has a general election. In the coming months we have a real opportunity to influence the priorities of the future government for the next five years.

Politicians can change the UK's tax rules to make sure that companies pay their fair share of tax when they do business here.

Not only that, the UK's tax rules can also help ensure UK companies pay their fair share of tax wherever they operate – including in some of the world's poorest countries.

We need to change the UK's rules to make all companies pay their fair share. We need to make tax fair. **We need a Tax Dodging Bill.** The potential benefits are huge.

*We estimate that the Tax Dodging Bill could generate at least **£3.6 billion** more a year in tax to fight poverty in the UK, and billions for developing countries.*

We're calling for a law that will:

- make it harder for big companies to dodge UK taxes and ensure they're not getting unfair tax breaks
- ensure UK tax rules don't encourage big companies to avoid tax in developing countries
- make the UK tax regime more transparent and tougher on tax dodging.

We are also calling for political parties to commit to using the funds raised in the UK to tackle poverty here.

For more information go to:  
**[www.taxdodgingbill.org.uk](http://www.taxdodgingbill.org.uk)**



# WHO'S AFFECTED BY TAX DODGING?

Jason Larkin/Panos



**Caroline Muchanga showing her receipt for the market stall tax she has to pay.**

The fact that some of the biggest corporations pay less than their fair share of tax means that governments – here and in some of the world's poorest countries – are losing out on taxes which could be used to fight poverty. Poorer countries are hit hardest because they rely on corporate tax revenues to fund poverty reduction even more than richer countries.

Caroline Muchanga runs a market stall in Mazabuka, Zambia. Caroline works hard to keep her small business going, and she also pays the taxes levied by the government on her market stall. When her children get sick, Caroline takes them to

the government funded health centre just behind the market. “We spend so much time in the queues – even three hours due to so many patients who are there... when you go to the government hospitals, you find that there is no medicine.”

Caroline sells sugar made by Zambia Sugar in the factory next door to her stall. Zambia Sugar is owned by British multinational Associated British Foods (ABF), which also owns household brands Kingsmill, Twinings and Silver Spoon. According to research by international charity ActionAid, the company paid ‘virtually no’ corporate income tax in Zambia between 2007-12, despite making profits of US\$123million. This is not to suggest that ABF did anything illegal, or even unusual. ActionAid’s research highlights a variety of national and international mechanisms that can result in multinational corporations generating large profits without being significantly taxed. This is precisely why the rules must be changed to make tax fair.

## WHO IS CAMPAIGNING FOR THE TAX DODGING BILL?

A number of charities and campaigning organisations are working together to call for a Tax Dodging Bill. We all believe that the current tax system isn't fair, and that tackling tax dodging can deliver real benefits for people living in poverty in the UK and in developing countries. The coalition includes organisations tackling domestic and global poverty,

and represents some of the broad range of interests that support tackling tax dodging. Many others, including academics, economists, politicians and parts of the business community also want strong action to tackle tax dodging, although they are not formal members of this coalition.

# THE MISSION

## ACTION 1: LOBBY

Politicians of all stripes have made commitments to tackle tax dodging but now we need real action. Your mission is to meet as many candidates standing to be MP for your area (known as Prospective Parliamentary Candidates or PPCs) as you can. Please ask them to support, and write to their party leaders to ask them to publicly support, and promise to introduce a Tax Dodging Bill in the first 100 days after the general election.

**1** You can have even more impact if you link up with other people in your area. Visit **[www.taxdodgingbill.org.uk/do-more](http://www.taxdodgingbill.org.uk/do-more)** to see if there is a Local Coordinator for your area. They may already be trying to arrange meetings so you can work together.

**2** If there isn't a Local Coordinator, the website will tell you who your PPCs are and help you to contact them to ask if they'd like to meet. Local candidates are busy so get your meeting request in as soon as possible.

**3** You don't need to be an expert on tax – the person you're meeting won't be either! But you do need to understand what we're calling for and why.

Go to **[www.taxdodgingbill.org.uk/do-more](http://www.taxdodgingbill.org.uk/do-more)** for advice, key talking points, and to download a briefing to give your local candidates. Give yourself some time to prepare.

**4** Relax in the meeting! PPCs are people too, and keen to listen to your views as a constituent. Introduce yourself, say why a Tax Dodging Bill is important and ask for them to support, and write to their party leaders to ask them to publicly support and promise to introduce a Tax Dodging Bill in the first 100 days after the general election. If they are willing, take a photo and send it to your candidate and ask them to tweet it using #maketaxfair or publicise their support in your local media.

**5** After the meeting, email to thank the candidate for their time whatever the outcome, fill in the form at **[www.taxdodgingbill.org.uk/feedback](http://www.taxdodgingbill.org.uk/feedback)** to tell us how it went. Then give yourself a huge pat on the back!

The Tax Dodging Bill Campaign is independent of all political parties, and we are not encouraging people to vote one way or another – we want all parties to adopt a Tax Dodging Bill.



ActionAid Local Organiser Sophie Wills-Virk

## ACTION 2: ASK A QUESTION

Your PPCs will more than likely be attending lots of events in your local area – called hustings – in the run up to the election while on their campaign trail. Your mission is to go and raise a question about the Tax Dodging Bill.

What to do:

- Search online, check your local paper or ask your PPCs to find out about local husting events.
- Ask the candidates: **'will you personally support, and write to your party leaders to ask them to publically support, the introduction of a Tax Dodging Bill in the first 100 days after the general election?'**
- Please email [campaign@taxdodgingbill.org.uk](mailto:campaign@taxdodgingbill.org.uk) to let us know about events in your area, and go to [www.taxdodgingbill.org.uk/feedback](http://www.taxdodgingbill.org.uk/feedback) to let us know what answer you received from your candidates.

## ACTION 3: GET IT IN THE MEDIA

Local media coverage is essential for generating debate, raising awareness and attracting the attention of decision makers. Your mission is to get the Tax Dodging Bill in your local paper.

**1** Go to [www.taxdodgingbill.org.uk/letter-to-the-editor](http://www.taxdodgingbill.org.uk/letter-to-the-editor) to download a template letter to your local paper. Edit this to make it personal.

**2** Find the contact details of the Editor of your local paper by searching for them online, and email them your letter.

**3** Watch out to see if your letter gets printed – if it does, email us at [campaign@taxdodgingbill.org.uk](mailto:campaign@taxdodgingbill.org.uk) to let us know.

## ACTION 4: GET THE WORD OUT

We need as many people as possible to hear about the Tax Dodging Bill. Put up a poster in your window, ask people to sign up to the campaign, or distribute leaflets in your community. If you are on Twitter, tweet about the campaign using #maketaxfair.

There is a poster included with this action pack, but if you are feeling creative you could make your own. If you want us to send you more posters, just get in touch.

We can win this – but we need your help. **Together, we'll make tax fair.** Good luck with your campaigning. We are here to help so please get in touch if you have any questions.

Every year the UK loses billions of pounds to corporate tax dodging, while developing countries lose an estimated \$160 billion a year.

Campaign to change this today.  
[www.taxdodgingbill.org.uk](http://www.taxdodgingbill.org.uk)

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WE NEED A

# TAX DODGING BILL



# THE **TAX DODGING BILL** CAMPAIGN

## GET IN TOUCH!

**c/o Tax Dodging Bill Campaign**

Supporter Relations, Oxfam GB,  
Oxfam House, John Smith Drive,  
Oxford, OX4 2JY

Phone: **0300 200 1300**

Email: **campaign@taxdodgingbill.org.uk**

**WWW.TAXDODGINGBILL.ORG.UK**



**act:onaid**



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