

The current government has talked a lot about tackling tax avoidance, and some progress has been made. The commitment to implementing the OECD's recommendations on Country-by-Country Reporting and the Public Register of Beneficial Ownership are important steps. However, with the Election approaching, we must keep tax justice high on the political agenda. Justice is something all Christians should be emphasising at such a time. Here are three key policy areas that we would want the new government to focus on. Why not attend your local hustings and ask your candidates what they plan to do on one or more of these issues?

- **Close the UK's tax gap and avoid a 'race to the bottom' on corporation tax**

Sizeable cuts continue to be made to our public services and benefits are being further reduced, affecting the poor, disabled and marginalised. However, the UK tax gap, between what we should collect and what we do, could be anywhere between £36bn (HMRC) and £119bn (Tax Research UK). Corporate tax breaks must be reviewed and those not of demonstrable public benefit scrapped. Furthermore, our corporation tax rate, at 20%, is already the lowest in the G20 - no need to lower it further to attract investment. Well-funded, fully-functioning public services, on the other hand, will attract progressive business to the UK.

- **Commit to fully implementing public Country-by-Country Reporting which goes beyond OECD recommendations**

The OECD's recommendations will make it incredibly difficult for developing countries to access the information they need to hold transnational corporations to account. Only tax authorities, and not the public, will be able to access the information, they will have to jump through a series of hoops to qualify, *and* the exchange must be bilateral. There is no reason to make it so difficult - this information should be made public and be available on request.

- **Require British Crown Dependencies and Overseas Territories to sign up to Public Registers of Beneficial Ownership.**

The UK's Public Register of Beneficial Ownership is a great step towards tax transparency, and will help to reveal where profits are being hidden away offshore - or at least it will when enforced in places like the Channel Islands, Cayman Islands and British Virgin Islands, where many of these secretive shell companies and trust funds reside. Tax havens should be assisted in developing an alternative economy which no longer depends on assisting tax avoidance.