

Tax Justice for Social Justice: World Social Forum 2013 Declaration

The prevailing International Tax rules practice are more and more undermining the ability of government in the Global South and the North to compel corporations and wealthy Individuals to pay their fair share of Taxes. Multinationals and wealthy individuals continue to dodge taxes with impunity; ordinary people carry a disproportionately heavy burden of taxes. As a result, governments lack resources to provide citizens with adequate social services. They are implementing austerity measures which are aggravating poverty and inequality everywhere. The poor are being made to pay for a crisis they are not responsible for Social and economic justice now and feature sustainability are possible only.

- When Tax dodging by multinationals and wealthy individuals are stopped.
- When race to the bottom tax competition between countries is ended and replaced by multilateral tax cooperation.
- When governments raise revenue through redistributive and progressive taxation and are held accountable for the provision of adequate social service to their citizens.

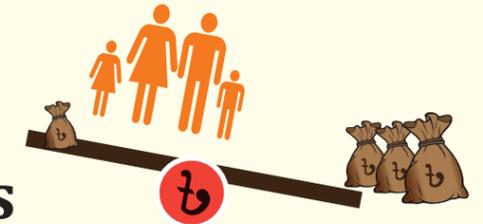
Continuing the tradition of the World social forum which, at the WSF in Port Alegre in 2002. Issued a "Universal Declaration on the right to tax justice to as a component part of social justice", we demand the following to promote tax justice across the world.

- a. Country by country reporting by multinationals.
- b. Automatic information exchange between jurisdictions.
- c. Public register of beneficial ownership.
- d. Look for alternatives to transfer pricing rules by the OECD.
- e. End to tax haven secrecy – the major facilitator of tax dodging.
- f. Rigorous regulation of the finance sector including the imposition of a Financial Transaction Tax (FTT).
- g. Legitimate international governance mechanism to facilitate multilateral cooperation in tax matters.

To promote the Tax justice agenda we commit ourselves;

- a. To continue strengthen our advocacy and campaign to influence decision makers to implement policies to stop tax dodging. We are encouraged by initial successes in this regard, such as the recent decision of the French Parliament (and further endorsed by the European Parliament) to enforce country by country reporting by French and European banks; the introduction of a Financial Transaction Tax as a result of global campaign in 11 European countries; the successful campaign of a French activists to get 18 out of 22 departments to declare their territories tax haven free and similar campaigns for tax haven free cities in the Nordic countries.
- b. To enhance our efforts to mobilize citizens and create strong social movements locally and globally to force governments and multinationals end tax dodging. The evidence based campaigns to expose the pillage of developing countries by multinationals in individual countries (such as the campaign of Zambian citizens against Glenore); the successful campaign for "Justicia Fiscal" in the Dominical Republic for an increase in education budget raised by fair tax.
- c. The new Global Alliance for Tax Justice, can serve as a platform to coordinate and create global synergy for advocacy and campaigns and citizen mobilization for tax justice.

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SUPRO's Campaign News

TAX JUSTICE

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editorial

SUPRO, a leading civil society network in Bangladesh, has been engaged in a mission to promote collective actions towards establishing better accountability and transparency in the governance system. It envisions a society and a state where the citizens will enjoy and exercise their economic, social, cultural, political and environmental rights at full scale and where the marginalized will be fully integrated into the mainstream society.

For facilitating grassroots activism in favor of the rights of the marginalized and excluded, SUPRO has critically analyzed global and national policies, laws and regulations, pointed out the areas that are corrosive for their rights and designed and engaged in campaign to reform these areas. The network has also become engaged in campaign, mobilization and advocacy on the process of Poverty Reduction Strategic Paper, national budget tracking, economic justice, trade justice, climate justice, policies of international financial institutions and debt cancellation.

Tax justice has become an important focus of SUPRO's activism for last two years as the impact of the tax system on the poor and marginalized is complex and diverse. With the Bangladesh government gradually expanding its tax jurisdiction, ever more

people now have to pay different types of direct and indirect taxes. As a result, tax system demands to become an important issue for the civil society actors to focus on to learn, examine and raise citizens' concerns around it as well as take a proactive role to resolve those concerns. Nevertheless, tax issue still remains low-key among the development agenda the country's civil society actors are currently dealing with, leaving only a very few actors, SUPRO one among them, to work on it. After engaging in a series of dialogue, seminars and training SUPRO, with support from Oxfam Novib, started a pilot project titled 'Promoting Tax Justice in Bangladesh' in January 2013.

This being the first issue of SUPRO's newsletter focusing on tax justice, it will contain briefs of the organization's related activities in the previous two years, besides presenting the highlights of its engagement in 2013. The content on tax justice issue will also include Bangladesh situation and the views of policymakers and other important stakeholders.

On this occasion we should also express our thanks and gratitude to all, especially to Oxfam Novib and the Capacity for Research and Advocacy for Fair Taxation, CRAFT in short, for their active support to our engagement.

Any feedback, comments and critics from the readers will inspire and guide our effort to improve our next issues.

SUPRO's study on tax system in Bangladesh: First civil society initiative

Not much substantial research and academic work is currently available on the country's tax administration. As a civil society organization, SUPRO, for the first time, conducted a study in 2011 on the issue titled "Tax and Representation in Bangladesh: Black Money, Tax Exemptions and Pro-Poor Tax Policy". Supported by the International Tax Justice Network, TJN in short, the study aims at to increase understanding and awareness of the civil society, media and stakeholders on tax issues.

The study covered historical overview of Bangladesh's tax system; tax effort in Bangladesh; banking industry case study, including financial intermediaries and

micro-finance, how is money flowing out?; black money whitening legislation in Bangladesh, why it is immoral? and propose solutions towards tax justice. The method mainly involved desk research including one interview with the NBR Chairman. The key lessons and recommendations of the study are stated below:

One: A critical review of the direct tax expenditure measures suggests that income from a few welfare organizations operating with profit-driven motive can be considered for taxation. Exemptions on salaries of foreign technicians require a careful review and should be specifically defined since a large number of foreign

technicians are working in Bangladesh and many companies often fraudulently use this measure. Exemptions of income from poultry, fisheries, livestock, horticulture, etc. require further consideration as there has been widespread misuse of this provision. There are certain investments under special tax treatment where no question can be raised as to the sources of these investments if the tax payers pay tax at a specified rate and tax is also exempted if the investment is made in specified industries within specified time-period. It seems that these provisions do not serve any socio-economic goal; rather they violate the principle of equity and encourage corruption related activities. Such provisions need to be reconsidered with a view to mobilizing revenue and to bring transparency in the tax system.

Two: Tax holiday facility in the corporate sector is given to promote investment in specific sectors or areas and to attract foreign direct investment (FDI). It has been observed that tax holiday facility has been misused widely and the opportunity cost of the incentive has been high compared to the objective for which it has been introduced. It violates the principle of equity and free flow of resources among alternative uses. Thus, the tax holiday facility may be withdrawn and replaced by either the existing accelerated depreciation allowances or a reduced tax rate with a lower rate in earlier years and gradual increase in the later.

Three: Most of the tax expenditures come from indirect taxes (89% of the total revenue loss). VAT alone accounts for 82% of the total revenue loss of the country in FY 2006. Thus, it is necessary to reconsider tax expenditure measures in the indirect taxes, particularly in VAT to formulate an effective tax system. Exemption areas in VAT are not very wide under the existing VAT Act. Yet, tax expenditures in Bangladesh are the highest in VAT in terms of both absolute revenue loss and percentage of revenue canings. One reason behind this is that the scope of VAT is wider compared to other types of taxes. Yet, a review of the exemptions in VAT is

necessary in order to find out areas where the exemptions may be minimized and thus to expand VAT net. Some of the exemptions in the VAT Act can be revised such as educational and training institutes running on commercial basis, renters on commercial basis of building and place, income of brokers including stock and securities, etc.

Four: It has been estimated by NBR that in Bangladesh, tax expenditures are the highest for agriculture, fisheries and forestry sector, followed by public services and labor and employment affairs (about 15%, 12% and 5% of total direct tax expenditures respectively). Thus, there is a possibility of mobilizing revenue from these sectors through reducing the expenditure measures. It is also necessary to review the tax expenditure measures in the category of business taxes as revenue loss due to different measures in this category is estimated at about 58% of total direct tax expenditures.

Five: In addition to withdrawing different measures, new measures may also be introduced. For example, voluntary contribution to non-profit educational institutions and hospitals, charitable or religious organizations benefiting the public may be considered for some kinds of incentives in order to promote private Charity.

Developed country experiences suggest that tax credit generates greater revenue as compared to tax exemptions or allowances. Thus, tax credit can be considered as an alternative measure for tax exemptions or allowances in a few cases in order to mobilize greater revenues.¹

To deal with the all-pervasive and growing nature of corruption, the approach should be to adopt a two-pronged strategy: (i) implement reforms that reduce the discretionary power of the bureaucracy and the politicians; and (ii) use information technology and other mechanisms to empower the people with the right to information along with transparent laws and regulations which are essential to ensure accountability.²

SUPRO becomes a member of CRAFT, engages in global activism for fair taxation

SUPRO became a member of Capacity for Research and Advocacy for Fair Taxation, CRAFT in short, in 2012. Oxfam Novib and Tax Justice Network-Africa (TJN-A) together played important role to initiate this project.

Years of advocacy by the Tax Justice Network (TJN), Global Financial Integrity (GFI) and others raised awareness of the magnitude domestic tax revenue losses. A number of civil society organizations across the world have started to demand transparency on tax revenue regulation and enforcement, monitor state expenditures and denounce cases of corruption, evasion and tax injustice. Yet in general, there is still a substantial lack of capacity in civil society in the technical-fiscal domain and insights and the effective advocacy skills and alliances to be fully effective. Civil society organizations in Uganda, Mali, Senegal, Egypt,

Nigeria and Bangladesh are eager to acquire knowledge and awareness on the impact of unfair tax systems on nation-states and have adequate advocacy and campaigning capacity to demand accountable, fair and pro-poor tax systems.

Thus CRAFT is emerged with view to contribute to more democratic, accountable and responsive states in Uganda, Mali, Senegal, Egypt, Nigeria and Bangladesh by collecting more Taxes that are due and using the Tax revenues in a more Transparent, accountable and redistributive way. Thus preventing the uncontrolled outflow of resources and widespread tax evasion, corruption and reinforcing pro-poor policies. This would decrease inequalities and ultimately create more domestic budget space for progress towards the Millennium Development Goal (MDGs).

The specific objective of CRAFT is to support and strengthen the capacity of civil society organizations in Uganda, Mali, Senegal, Egypt, Nigeria and Bangladesh to engage with the state and effectively advocate for accountable, fair and pro-poor tax systems in order for the national Governments in these countries to increase tax revenues fairly, practice transparency and refrain tax revenue malpractice and social injustice.

The CRAFT is being operated through a consortium of nine organizations of nine different countries of Africa and Asia and Oxfam Novib as the lead from the Netherlands. The members are as follows:

1. African Forum and Network on Debt and Development (AFRDAD), ZIMBABWE

2. Civil Society Legislative Advocacy Centre (CISLAC), NIGERIA
3. Egyptian Centre for Economic and Social Rights (ECESR) EGYPT
4. Forum Civil (FC), SENEGAL
5. Publiez Ce Que Vous Payez (PCQVP), MALI
6. Southern & Eastern African Trade, Information and Negotiations Institute (SEATINI), UGANDA
7. Tax Justice Network-Africa (TJN-A), KENYA
8. Third World Network-Africa (TWN-A), GHANA
9. Shushaahoner Jonno Procharavizan (SUPRO), BANGLADESH
10. Oxfam Novib, The NETHERLANDS

Bangladesh team attends launch of CRAFT in Uganda in 2012



Advocate Khan Tipu Sultan, MP, also a member of the Standing Committee on the Ministry of Law, Justice and Parliamentary Affairs and an honourable member of SUPRO, attended the launch of CRAFT held in the first week of April

2012 in Uganda. A total 81 participants from Africa, the Middle East, Asia, Tax Justice Network of Africa, TJNA in short, Oxfam Novib, and high officials and policymakers of Uganda attended the event.

SUPRO participates in 1st Global CRAFT Training in Kenya 2012



SUPRO Chairperson Mustafizur Rahman Khan and Director Samia Ahmed participated in the first global CRAFT training on fair taxation held at the Kenya School of Monetary Studies, Nairobi, Kenya from October 30 to November 2, 2012.

The main objective of the training was to enhance technical and advocacy capacity of civil society organizations to enable them to do strong advocacy for bringing about change and mobilizing public pressure for tax justice.

1. African Forum and Network on Debt and Development (AFRDAD), ZIMBABWE
2. Civil Society Legislative Advocacy Centre (CISLAC), NIGERIA

Baseline study conducted on tax, tax gap analysis and tax system

Bangladesh, as an emerging economy, needs to increase its revenue while achieve fiscal discipline to attain sufficient self reliance. With this goal in view, the government has initiated several administrative and policy reforms in the tax system. Nonetheless, the performance still lags somewhat behind that of the other countries crossing similar stage of economic development. The two most important factors behind low domestic resource mobilization in Bangladesh are tax avoidance and tax evasion. Again, tax burden on the poor people is another vital issue to focus on in this regard. As the government is more dependent on indirect taxes, especially on the Value Added Tax, than on direct taxes, the larger share of the taxation falls on the general people, the majority of which is poor. To change the situation by establishing a more efficient, disciplined and pro-poor tax system in the country, the grassroots must reach their strong voice to the policymakers and every other quarter concerned.

As part of SUPRO's activism to facilitate the process, the organization has launched a pilot project titled 'Promoting Tax Justice in Bangladesh' with the support of Oxfam Novib. It has also successfully conducted a baseline survey on 'Tax, Tax Gap Analysis and Tax System in Bangladesh' the objectives of which are as follows:

1. Present a thorough analysis of Bangladesh's tax system
2. Present an outline of current debates around the country's tax policy
3. Identify challenges and opportunities for interventions and their likely outcomes
4. Create baseline data on different issues of tax
5. Identify the issues and gaps regarding formulation of pro-poor tax policies
6. Find effective ways to engage people to raise voice demanding pro-poor tax policy
7. Find effective ways to engage policymakers and government administrators in introducing pro-poor tax policy

The study covered six districts, Barisal, Kustia, Shariatpur, Rajshahi, Rangamati and Habiganj. Both quantitative and qualitative methods were applied. The analytical report is in its final stage while we expect to include a summary of the findings in our next issue of the newsletter.

Study report launched on tax system of Bangladesh



Jointly with the Tax Justice Network, SUPRO organized a national seminar titled 'Tax governance and essential services' on November 21, 2011. The report on its study titled 'Tax System of Bangladesh' was launched at the event at the business faculty conference room at Dhaka University.

Retired colonel Shawkat Ali, deputy speaker of the National Parliament attended the event as the chief guest. Dr Akbar Ali Khan, former adviser of the

Caretaker Government was present as the key discussant. Matti Kohonen and Dr Attiya Waris, TJN researchers who conducted the study also took part in the discussion.

Uma Chowdhury, director, SUPRO, welcomed all and Abdul Awal, chairperson, SUPRO, moderated the session while organization coordinator Kazi Shafiqur Rahman presented the summary of the study report. Following recommendations have been made by the study:

Recommendations of the Study

1. Tax payer education: If people could properly understand the tax system, if they understood the purpose of taxes and saw some benefit they would be willing to pay taxes.
2. No exceptions: All people and industries should pay tax. Any exemptions granted must be done with public explanations and valid reasons. Foreign technicians or wealthy nationals people should not be exempt from tax.
3. Indirect taxes should not be the main vehicle to collect taxes as they are borne disproportionately by the poor. However, they can exist as part of a broad-based tax system where all factors of production and types of income are taxed according to their capacity

4. Direct taxes should be collected and the tax base should be widened as much as possible, as direct taxes on income, capital gains, land and property can be adjusted to the persons of business entity's capacity to pay.
5. Voluntary contribution to non-profit educational institutions and hospitals, charitable or religious organizations benefiting the public may be considered for some kinds of incentives in order to formalize private charity that plays an important part in Bangladeshi society.
6. Implement reforms that reduce the discretionary power of the bureaucracy and the politicians, and when discretion is allowed they should be made a matter of public record and losses to tax collection counted as part of a detailed tax expenditure calculation.
7. Use information technology and other mechanisms to empower the people with the right to information along with transparent laws and regulations, information about tax collection and spending that are essential to ensure accountability.
8. Building the capacity and training of the media is a very effective tool in dissemination of tax information and utilizing them to build tax literacy would be a great step forward in state-building.
9. Building capacity of technical tax knowledge within the country of academics, researchers and civil society through specialist academic seminars, courses on tax law and public finances, and facilitation to participation international associations and events where issues are discussed.
10. Enhance the efficiency of increasing public expenditure particularly government especially in terms of sector and goods e.g. quality of projects implementation can be improved, there can be both on side of expenditure and tax to enhance quality and increase collection.
11. The tax administration should be more taxpayer friendly so that people would not be afraid of going to the NBR. There has to be closer interaction and understanding and citizens must know they have to pay tax and the taxman must treat them like citizens with good customer service.
12. CSOs, researchers and other lobby groups should come together to develop an advocacy group that would be able to promote the agenda to convince politicians on the actions to be taken.
13. There must be more policy research on all areas of taxation.
15. Tax amnesty laws must be completely abolished
16. The government should showcase companies who are proud taxpayers
17. There should be a tax on land, and real estate specifically in urban areas as well as large scale farmers earning over a certain amount
18. There ought to be a wealth tax, based on an estimated value of a household estate above a certain threshold.
19. Tax laws should be simplified and drafted in both English and Bengali.

Among others, Lidy Nacpil of JSAPMDD, Dr Keshob Khadka, professor of economics, Tribhuvan University, Nepal; Sankhanath Bandyopadhyay, CBGA, India; Udbhab Prashad Pyakurel, Researcher, Nepal; Dr Binay Kumar Kushiyait, economist from Nepal; and SUPRO National Committee members Manju Rani Pramanik and Madhab C Dutta also participated in the discussion.

Matti Kohonen and Attiya Waris discussed the methodologies and key findings of the study, observing that Bangladesh's severe tax system is directly affecting the poor. They also said the government falls short in its service delivery to the poor despite they are paying high level of tax.

Dr Akbar Ali stressed three issues in this regard: 1.

Transparent and accountable governance, B. Pricing of essential services considering the poor people's affordability and 3. Subsidizing essential services enabling better access of the poor. He also recommended establishing a commission for determining prices of essential services.

Retired Colonel Shawkat Ali criticized the international financial institutions, IFIs in short, saying that they often unjustly interfere in the country's policymaking that affects the government's tax policies also. Loan dependance of Bangladesh government on the outside agencies increases its obligation towards the IFIs and their prescriptions, which has direct impact on the country's tax system.

National seminar on 'Pro-poor tax system in Bangladesh: Reality and recommendations' held

SUPRO organized a national seminar titled 'Pro-poor tax system in Bangladesh: Reality and recommendations' at CIRDAP on October 1, 2012.

Former state minister Abdul Mannan, Advocate Khan Tipu Sultan MP, politician and media personality Mahmudur Rahman Manna, first secretary of the National Board of Revenue Kamrul Hasan Chowdhury, associate country director of Oxfam Novib Asuntha Charles and chairman of Unnayan Onneshan Rashed Al-Mahmud Titumir were present at the seminar as key speakers.

Civil society members, journalists, development professionals including SUPRO Executive Board members, National Council members, district representatives and Dhaka Campaign Group members took part in the opening discussion.

SUPRO chairperson Mustafizur Rahman Khan presided over the session and director Samia Ahmed gave the welcome speech. Organization coordinator Kazi Shafiqur Rahman presented the keynote paper that focused on the reforms of tax system in terms of making it pro-poor.



Abdul Mannan emphasized reforms of tax policy through people's participation.

Khan Tipu Sultan appreciated SUPRO for its activism on tax system and observed that Bangladesh has yet to go long before it establishes a tax system that will benefit the poor. He also called on SUPRO to take up a tax awareness campaign involving the mass public.

Expressing solidarity with SUPRO, Mahmudur Rahman Manna said, political organizations should take up the issue and raise campaign for poor-friendly tax policy. SUPRO should sensitize politicians in this regard, added Manna.

Kamrul Hasan Chowdhury praised the National Board of Revenue, NBR in short, saying that it has taken pro-active initiatives to make tax system people-friendly. NBR has introduced e-taxation which has helped reduce Tax-GDP gap, he observed.

Asuntha remarked that SUPRO's initiative is a milestone regarding civil society engagement in tax issue in Bangladesh. She also urged the government to establish better accountability through introducing fair tax system.

Rashed Al Mahmud Titumir, however, said tax is a political agenda and urged all to find out the root cause

of poverty before making effort to make the tax system pro-poor.

Analyzing the views and recommendations of the speakers, SUPRO raises the following demands to ensure pro-poor and fair taxation:

- Reforms should be made to the existing tax law and to do that people's participation has to be ensured
- Tax policies should be poor-friendly
- Progressive taxation should be implemented
- Essential services should be VAT free
- Income tax-based tax policies should be implemented
- Existing income tax law should be properly implemented
- Opportunities to whiten black money must come to an end
- Amended VAT Law 2012 has to be reformed through people's participation
- Mass people have to be made aware about taxation
- Transparency and accountability have to be adequately established in the tax governance.

SUPRO's press conference on Amended VAT Law 2012



SUPRO organized a press conference on December 3, 2012 at the Dhaka Reporter's Unity to share its observation on how the amended VAT law 2012 will affect the extreme poor.

Executive Board member and former general secretary of SUPRO MA Quader moderated the conference where its director Samia Ahmed delivered the welcome speech.

Organization coordinator Kazi Shafiqur Rahman presented the keynote paper.

The keynote paper raises the following demands of SUPRO for urgent action:

- Amended VAT Law 2012 has to be reformed through public participation
- Amendment to the VAT Law 2012 should entirely or in most part exempt the extreme poor of VAT
- Pro-poor People should be considered under exemption of VAT.

The paper argues that the direct tax should get priority where increase in revenue is considered but as the amended tax law depends more on VAT which is indirect tax it will end up putting more pressure on the poor people while the well-off and the rich will remain free of the burden they should share. Moreover, the amendments to the tax law have been brought according to the suggestion of the International Monetary Fund, IMF in short, without any visible public consultation.

For the fiscal year 2011-12, the government has set a target to collect 31.5 per cent of the total tax revenue from income tax while the revenue target set for VAT is

36 per cent. In 2010-11, the revenue collected with VAT was Tk 559.83 billion, double the amount collected under direct tax i.e. income tax which was Tk 234.19 billion.

Consultation Meetings with Grassroots Leaders on Fair Taxation

As part of fair tax campaign, SUPRO with grassroots and district-level campaigners organized two consultation meetings, one on tax governance in Bangladesh and the other on the country's tax justice situation. The main objective of the consultations was to sensitize grassroots activists about fair taxation issue.



The first meeting was held at Hotel Sea Crown, Cox's Bazar on March 1, 2012, attended by community-based organizations from 45 districts, SUPRO policy leaders and Secretariat staff. Highlighting the country's current tax structure and demanding pro-poor taxation, a presentation was given by SUPRO coordinator Kazi Shafiqur Rahman and Saif Uddin Ahmed. Organization general secretary MA Quader moderated the sessions and its director Uma Chowdhury gave the welcome speech. Among other SUPRO policy leaders, vice-chairperson Harunur Rashid Lal, national council members KGM Faruque, Matiur Rahman, Monju Rani

Pramanik, MA Salam, Madhab Chandra Dutta, Sharifa Khatun and Shamima Akter Moonmoon were present.

The second consultation meeting was organized on July 1, 2012 at CCDB Hope Center at Savar participated in by SUPRO grassroots campaigners. Organization general secretary MA Quader moderated the event while its coordinator Kazi Shafiqur Rahman gave a presentation. Among SUPRO policy leaders, KGM Faruque, Monju Rani Pramanik, Motiur Rahman, Madhab Chandra Dutta took the part in the discussions.



Both the meetings discussed wider spectrum of tax justice that focused on: (i) Reform tax system ensuring people's participation (ii) make tax policy poor friendly by collecting most part of the revenue through direct tax instead of VAT (iii) exempt essential services from VAT and (iv) ensure people's participation in the process of budget formulation.

World Social Forum (WSF) 2013: SUPRO is affiliated with 'Global Alliance of Tax Justice'

General Secretary of SUPRO, Md Arifur Rahman participated in the WSF 2013 in Tunis held from 26 to 30 March 2013. From the left, Mr. Rahman with the leaders of Tax Justice Global Campaign. The forum was divided with number of sessions focusing on key contemporary development issues. Tax Justice was one of the priority issues among them where Mr. Rahman shared SUPRO's progress and lesson learnt on the work of promoting tax justice in Bangladesh.

The session was hosted and moderated by Oxfam Novib and Tax Justice Network Africa in which numbers of NGOs and CSOs under the Global Alliance of Tax Justice actively took part and came up with a common declaration. This initiative created opportunity for SUPRO to affiliate as member with Global Alliance of Tax Justice.

