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Very best wishes

Liz Nelson

I am sorry you have not been able to access John's voice message and am grateful for the opportunity to send this message to Citizens' Network for Tax Justice in Japan'.

“The Tax Justice Network can trace its roots back to the European Social Forum held in Florence, Italy in 2002. Now, the emergence of a vibrant network in Japan represents an exciting new chapter in the TJN’s development. We wish you well on the day of this anniversary occasion and for the months and years ahead.

Your work offers yet another demonstration that citizens across the world are resolute in combating tax abuse in order to create a fairer society through the provision of public services and the redistribution of wealth.

In TJN’s early years we realised that there was very little public awareness of tax abuse, and minimal research on the role of tax havens and financial secrecy. Gradually Tax Justice Network, led by John (Christensen), set about building a network of professionals, activists, researchers, journalists, campaigners, faith groups and others. Our links with academic institutions and with civil society groups are numerous and ever growing.

Since 2003, TJN’s demands have been specific and constant, and targeted at ‘actors’ in the globalised financial markets.

Our goals:

- To develop Country-by-Country Reporting as a global reporting standard for MNEs
- To change tax information exchange processes to become automatic exchange of tax information between jurisdictions that do not disadvantage developing countries;
- To require public registers (with public access) of beneficial ownership of companies, including the real beneficial owners of Trusts and Foundations

Working to raise public awareness and mobilising innate activism and a sense of justice have been key to developing and achieving success.

We have done this by engaging closely with investigative journalists and by providing them with – some ‘handholding’ – but crucially key research, technical knowledge and understanding of how the global financial architecture works in favour of the few to the detriment of the many.

We have achieved a great deal over the last thirteen years, helped by the financial crash of 2007/8 and, in more recent years, by the bravery of 'whistle-blowers' such as Antoine Deltour, of the Luxembourg Leaks and of the 'Panama Papers'. Many loop holes remain in the hard climb towards meaningful and real financial secrecy. The OECD's Global Reporting Standard has yet to be adopted by major tax havens such as the United States; the UK's Crown Dependencies and Overseas Jurisdictions have yet to embrace public registers of beneficial ownerships, and a truly Global Tax body to oversee and regulate the interests of all jurisdictions North and South is yet to be created.

The next years?

We continue to push for the loop holes to be closed in order to realise our policy demands set out in 2003. In addition, our themes for the next ten years focus on confronting the rise of politics of 'competition' between states. We believe 'competition' as practiced in relation to corporate tax rates, for instance, only serve to exacerbate a global 'race to the bottom'.

Our second area of interest is building the links between tax justice and human rights. Krishen Mehta and Thomas Pogge have recently edited and published on this very issue in Global Tax Fairness (OUP). Together with new partners within the human rights and fiscal justice movements, TJN will be developing the convergence of these two movements and focusing on existing human rights instruments to challenge regressive tax policies and their assault on economic, social and cultural rights.

The sovereignty and culture of individual jurisdictions gives rise to particular challenges especially in the pursuit of tax justice. This must surely be the case in Japan too. It would be a misplaced offering, perhaps, for TJN to direct the right course of action for tax justice and financial transparency within the Japanese system. But I hope we can find ways to support you in your endeavours to bring about tax justice.

Fundamentally, TJN has kept faith with a way of working which often begins with high level research made accessible and offered in an engaging narrative form to campaigners, activists, and journalists. In turn these narratives can be used to energise both public and political imagination and will. I hope that TJN's journey can provide something of a 'code' by which Citizens Network maps its own successes and we look forward to seeing your work grow.

Very best wishes

Liz Nelson

Director

Tax Justice & Human Rights Programme"

Hiroshi, I hope this is helpful in tone and content.

Best regards

Liz