

E4 | Big business

This chapter deals with the regulation of big business in the interests of health through legal restrictions and financial taxation.

Corporate power is growing – of the 100 largest economic entities in the world, 51 are corporations. The combined sales of the top 200 businesses are 18 times that of the combined income of the poorest quarter of the world's population (Anderson and Cavanagh 2000). Assessing their impact on health, and trying to prevent negative consequences, is therefore an urgent public health responsibility.

The case studies below suggest ways in which successful regulation can occur and where more action is needed. The examples of control of tobacco and breast-milk substitutes are described as positive instances of global regulatory arrangements which support health. It is important to learn lessons from these successes and to note the continuing battles that need to be fought. A third case study looks at the declining tax burden on corporations and suggests that a global campaign needs to be fought to defend taxation as a key source of public expenditure for health and health-sustaining services.

Case study 1: The Global Tobacco Treaty

Irresponsible and dangerous corporate actions threaten people's lives around the world every day. With so much at stake, people from many backgrounds are coming together to use a range of strategies to challenge corporate abuses, and working together toward a world where major decisions affecting people and the environment are based on the public interest, not on maximizing corporate profits.

Corporations often cause and get away with serious damage to people and the environment because of their political influence. They typically use this influence to block or eliminate proposed public protections, and to promote and enact policies and regulations that benefit their bottom line at the expense of the public good. As part A of the *Watch* showed, they are assisted by a variety of trade-related agreements and rules that reduce government power to regulate and protect public health and the environment. Transnational corporations in particular operate globally with few limits on their power and influence or strong, enforceable standards.

This section looks at the global challenge to Big Tobacco, one of the most

powerful and deadly industries in the world. The WHO Framework Convention on Tobacco Control (FCTC) is a critical tool for protecting and promoting public health and corporate accountability and its implementation would help to end the global tobacco epidemic. Its history to date provides lessons that may be applicable when challenging other industries that threaten health, environmental and human rights. This was recognized in a 2003 issue of *Tobacco Reporter*, a prominent industry journal: ‘Tobacco executives caution other industries about allowing WHO to assume such control over their global market. BAT pointed out that as the world’s first international health agreement, the tobacco control treaty sets a precedent that could affect many other industries’ (*Tobacco Reporter* 2003).

Overview of the FCTC The FCTC is a milestone in the history of corporate accountability and public health. As an international agreement adopted by the 192 member states of WHO, it could change the way tobacco giants like Philip Morris (now Altria), British American Tobacco (BAT) and Japan Tobacco International (JTI) operate. Between the first negotiating session in 2000, and February 2005 when the treaty took effect as international law, at least 20 million people died from tobacco-related illnesses. If current trends continue, these illnesses will become the world’s leading cause of death by 2030, with 70% of the deaths occurring in the global South.

The World Health Assembly had called in 1996 for development of the world’s first public health treaty to control the spread of tobacco addiction, and set the negotiating process in motion in 1999. Director-general Gro Harlem Brundtland put it on a fast track with the goal of adoption by 2003. WHO and member states convened working groups to prepare the draft elements and an inter-governmental negotiating body began talks. The 192 countries of the WHA adopted the treaty unanimously on 21 May 2003.

From the beginning of the process developing countries pushed for effective measures to reverse the global tobacco epidemic and hold tobacco transnationals accountable for their abuses. India, Iran, Jamaica, Palau, Senegal, South Africa and Thailand played key leadership roles during the negotiations. Early in the treaty’s development, evidence from once-secret corporate documents showed that the tobacco industry had operated for years with the expressed intention of subverting the role of governments and WHO in implementing health policies. The WHA responded in 2001 with a precedent-setting resolution, WHA54.18, calling on WHO to monitor the global impact of the tobacco industry’s political activities and urging governments to ensure the integrity of health policy development. This paved the way for the treaty



23 The Marlboro Man was described by his creator as ‘the right image to capture the youth market’s fancy ... a perfect symbol of independence and individualistic rebellion’. The advertising icon made Marlboro the favourite cigarette among US teenagers and the world’s leading cigarette brand.

to include provisions protecting public health policies from interference by tobacco corporations, their subsidiaries and affiliates.

Well over 200 NGOs were active on the treaty, including 26 public interest NGOs in official relations with WHO. The Network for Accountability of Tobacco Transnationals (NATT) comprises more than 100 consumer, human rights, environmental, faith-based and corporate accountability organizations in over 50 countries, while the Framework Convention Alliance has 187 members including major international tobacco control and public health organizations. These NGOs provided technical assistance to government delegates, monitored and exposed tobacco industry abuses such as interference in public health policy, generated direct pressure on the transnationals, increased visibility of tobacco control issues in the media, and raised public awareness of the treaty. Corporate Accountability International’s consumer boycott targeting Kraft Foods, owned by Philip Morris/Altria, raised public awareness of abuses like the Marlboro Man, an advertising icon that helped make Marlboro the world’s leading cigarette brand (see Illustration 23). It exposed the truth behind its corporate image, and reduced its economic and political influence.

These shifts in the public and political climate helped provide WHO and member states with the political will and momentum to pursue the treaty,

which opened for signature in 2003. Within a year there were 168 signatories, making it one of the most rapidly embraced UN treaties ever. Over 40 countries had ratified it through their domestic processes by late 2004, triggering its entry into force on 27 February 2005 in the ratifying countries. The 40th ratification makes it the first international, legally binding public health treaty under the auspices of WHO.

Key provisions of the FCTC The treaty includes a range of provisions that will change business as usual for Big Tobacco. Some of the key provisions from a corporate accountability perspective are discussed below:

ADVERTISING, PROMOTION AND SPONSORSHIP [article 13] The treaty includes a comprehensive ban on tobacco advertising, promotion and sponsorship.

PUBLIC HEALTH VS. TRADE IN TOBACCO [Preamble] The treaty gives governments the right to put the health of their citizens above trade and commercial interests. The first line of the treaty, establishing that parties to this convention are ‘determined to give priority to their right to protect public health’, will provide interpretive guidance if tobacco control measures based on the treaty are attacked under trade or investment agreements.

PROTECTING PUBLIC HEALTH POLICY FROM TOBACCO INDUSTRY INTERFERENCE [Articles 5.3, 12(e) and 20.4(c)] The treaty obligates parties to protect public health policies from commercial and other vested interests of the tobacco industry, and calls for exchange of information on ‘the activities of the tobacco industry which have an impact on the Convention or national tobacco control activities’. The inclusion of this language will help empower countries to curtail the tobacco industry’s involvement in and influence over public health policy.

LIABILITY AND COMPENSATION FOR HARMS CAUSED BY TOBACCO [Articles 4.5 and 19] Unfortunately the treaty does not include a clear statement of the industry’s responsibility for harms caused by its products. It does, however, encourage international cooperation to hold tobacco corporations liable for the harms they cause. The inclusion of an article on liability in a framework convention is a significant step toward holding the transnationals accountable.

TREATY MECHANISMS AND INSTITUTIONS [Articles 23–26 and 30] No reservations are allowed to this convention, which means countries cannot sign it and then opt out of certain obligations such as the ban on tobacco advertising, promotion and sponsorship.

DEDICATED FUNDING [Articles 5.6 and 26] The final text recognizes the importance of dedicated funding for the treaty. Many decisions on financing have been deferred to the Conference of the Parties, restricting participation to countries that have demonstrated their commitment ratifying the treaty.

A country can ratify the treaty when it can implement and enforce it within its borders. Now that 40 countries have done so it enters into force, or becomes legally binding on those countries that are parties to it. A violation of the treaty is a violation of international law and will be dealt with accordingly (as defined by the treaty after it is entered into force) by the countries that are parties. However, as there is no regulating body but rather name-and-shame type enforcement, civil society and health organizations will need to play a critical role in monitoring enforcement, supporting implementation and trying to strengthen the treaty through campaigning and lobbying.

Within a few years drivers in Mexico should no longer see the Marlboro Man on passing billboards, Ghanaian television stations will refrain from televising hip-hop contests sponsored by BAT, and Benson and Hedges will cease giving away free phones, lighters, and hats to promote their cigarettes in Sri Lanka. Fewer children will become addicted to tobacco: there has already been a dramatic drop in youth addiction in countries where the majority of tobacco advertisements, promotions and sponsorships are prohibited as part of a comprehensive tobacco control programme. The treaty will also make it easier for governments to pass tobacco control legislation, since it will make lobbying and other activities of the tobacco transnationals more transparent. International cooperation in legal matters pertaining to tobacco will make it far more likely that the tobacco transnationals begin to pay the true costs of their deadly business.

They will not give up without a fight, however. Tobacco transnationals and their investors in countries including the US, Japan, Germany, China, Turkey, Zimbabwe and Pakistan have the most to gain from delaying implementation. Internal Philip Morris/Altria documents released through litigation indicate this is a key corporate strategy, as recommended by the Washington-based firm Mongoven, Biscoe & Duchin. 'The first alternative to an onerous convention is to delay its crafting and adoption . . . Any pressures to delay the finalisation of the convention would require the combined efforts of several individuals or coalitions of countries and various NGOs,' it said, advising that WHA meetings were key intervention points to delay or strongly influence movements in negotiations. It also recommended focusing on the treaty by regions, and having a central corporate-wide strategy. (During Corporate Accountability International's campaign on the infant formula industry in the late 1970s and

early 1980s, this company advised Nestlé on how to fight the boycott and the WHO code on marketing breast-milk substitutes.)

Setting a precedent The treaty is a milestone in the history of public health and corporate accountability. Its implementation will be a dramatic change from the voluntary standards or codes industry proposes, which are non-binding, lack independent oversight and are often ineffective. Here are some of the ways it breaks new ground:

BAN ON ADVERTISING, PROMOTION AND SPONSORSHIP [Article 13] The treaty requires parties to implement a comprehensive ban or restrictions on tobacco advertising, promotion and sponsorship – the first time a treaty calls for such a ban on an otherwise legal product.

EXCLUSION OF THE TOBACCO INDUSTRY [Articles 5.3, 12(e)] The treaty includes strong, binding language which bars the tobacco industry from involvement in public health policy-making and calls on governments to be alert to attempts to undermine such policies. These provisions represent an important evolution in the global community's response to corporate influence on public policy-making.

PUBLIC DISCLOSURE OF INFORMATION [Articles 4.1, 10, 20] The treaty establishes the principle that every person should be informed about the dangers of tobacco. Earlier agreements required the disclosure of information but did not call for it to be shared with the public. This provision represents an exciting expansion of international right-to-know law. It establishes a precedent for other industries to make available relevant information such as ingredients and nutritional value of food products, dangers of oil development and extraction, and health effects of pharmaceutical products.

PARTICIPATION OF CIVIL SOCIETY [Preamble, Articles 4.7, 12(e)] The treaty strongly establishes the principle that civil society participation is essential in achieving the objectives of the treaty and its protocols, while explicitly excluding NGOs affiliated with the tobacco industry from involvement in tobacco control strategies. This is the first time the operative text of an international agreement has affirmed the vital role of civil society.

A story of hope The story of the treaty inspires hope: the developing world, led by a block of all 46 African nations and supported by dozens of civil society organizations, united to prevent the spread of tobacco addiction, disease and death. One key element is the involvement of people at the

grass roots in building government support, despite staunch US opposition throughout and aggressive attempts by the tobacco giants to derail it. Thousands of people took action globally in support of the FCTC through International Weeks of Resistance to Tobacco Transnationals and other vehicles.

Continued opposition to the treaty is expected from the tobacco industry and its government allies, but it has the necessary momentum from governments, backed by broad-based civil society support, to be implemented effectively in a growing number of countries. Civil society and health professionals are more important than ever to support ratification and implementation at country level. Monitoring and exposing ongoing tobacco industry interference in public policy is also vital. With continued support from citizens throughout the world, this treaty could save millions of lives.

Useful resources

Corporate Accountability International, formerly Infact, is a membership organization that wages and wins campaigns challenging irresponsible and dangerous corporate actions around the world. For over 25 years it has forced corporations like Nestlé, General Electric and Philip Morris/Altria to stop abusive actions. It is an NGO in official relations with WHO. For more information visit <http://www.stop-corporateabuse.org>.

The Network for Accountability of Tobacco Transnationals (NATT), launched by Corporate Accountability International in 1999, includes more than 100 NGOs from over 50 countries working to enforce the Framework Convention on Tobacco Control.

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The full text of the global tobacco treaty is available on the internet at: <http://www.who.int/tobacco/fctc/text/final>

Philip Morris/Altria documents can be obtained at: <http://www.pmdocs.com>

Case study 2: Breastmilk substitutes

The health benefits associated with exclusive breastfeeding for the first six months of life have been well documented: it is good for children in all countries and at all levels of socioeconomic development. It is often a matter of life or death in poor countries, yet is continually under threat from the promotion of breastmilk substitutes. Civil society, public health practitioners

and NGOs fought to curb these harmful marketing practices in the 1970s and 1980s, and the International Code of Marketing of Breastmilk Substitutes was adopted by the World Health Assembly in 1981 (WHO 1981), and strengthened and clarified in a subsequent series of assembly resolutions. The code was particularly important in establishing a precedent for regulating the harmful practices of transnational corporations. Although adherence to the code has been patchy, it has helped to improve breastfeeding rates, and thereby reduce child mortality

Two important civil society networks are encouraging compliance: the International Baby Food Action Network (IBFAN) and the World Alliance for Breastfeeding Action (WABA). Both play a crucial role in upholding its principles and the regulatory function of governments, identifying non-adherence and pressing for action. Nevertheless baby milk companies continue to use health facilities to influence mothers and staff with their promotional material, especially in countries that have not implemented or fully applied the code and subsequent resolutions. Free supplies and samples of formula remain a major problem, with companies competing to receive equal and sometimes exclusive treatment by hospitals. Distribution and display of company materials is widespread, and more prevalent in countries where consumer purchasing power is high, such as Hong Kong, Singapore and the United Arab Emirates (IBFAN 2004).

Companies also exploit weaknesses in the code. For example, since direct marketing to mothers is restricted, companies mark promotional material as 'information for health professionals' and supply it in bulk to health facilities where mothers are the intended audience. Nestlé even states that material for health professionals is intended for distribution to mothers.

Advertising is designed to give the impression that infant formula gives babies an added advantage, even suggesting that formula supplemented with fatty acids provides 'intelligence in a bottle'. Not only is there no proof that such supplementation has a beneficial effect, the fact that it is not superior to breastmilk is not mentioned. Companies also suggest that other added ingredients bring a product 'closer to breastmilk', boosting immunity to disease and promoting healthy growth – misleading claims that are promotional in nature and prohibited by the code. Many companies wrongly claim that the code applies only to infant formula, not to 'other products marketed or represented as breastmilk substitutes'.

The promotion of breastmilk substitutes by health services may act as an endorsement of the product and undermine public health messages that promote exclusive breastfeeding. An increasing number of health professionals are becoming addicted to company donations and sponsorship. The impact



24 A pack of Cerelac cereal food purchased in Bulgaria on 2 June 2003, labelled for use from 4 months. Campaigners found that nearly ten years after it was required to stop labelling complementary foods for use from before 6 months of age, Nestlé was still doing so.

on professional integrity of handouts, gifts and grants from industry is far-reaching (see also part B, chapter 2 on handouts from drug companies).

But what of the other key actors? This section presents a first attempt to develop a scorecard of the past and present performance of some of them. The scores are not based on a structured appraisal but have been compiled through a consensus process, involving a number of people from academia, IBFAN and WABA centrally involved in the promotion of breastfeeding and protection of public health. They are presented here as an example of one possible approach to monitoring of performance of key global health institutions. More rigorous assessment of performance is of course needed: this is just a starting point.

Indicator 1: Overall promotion of breastfeeding and support for the code

Under political pressure, WHO has not played a strong leadership role in ensuring compliance with the code. It came under significant pressure from the US administration to water down its promotion of the code. Much of its effort to promote the code has been weak, and leadership on the issue in Geneva has been poor – thus losing extrabudgetary support from two bilateral donors during the 1980s and early 1990s.

UNICEF has played a more significant role in promoting breastfeeding. It started talking about the importance of breastfeeding in the early 1980s, did a lot of work on the code in the 1980s and began to fund programmes by around 1990, despite threats from the US government to withdraw funding if it took too strong a line against the unethical marketing practices of the baby food companies. Without its intervention, the support of the Swedish and Dutch aid agencies and the lobbying of international NGOs, the code could have suffered an early demise. UNICEF also deserves much of the credit for the Baby-Friendly Hospital Initiative, widely successful in increasing exclusive breastfeeding in the early weeks of life.

However, along with other UN agencies' work on breastfeeding, this work greatly declined after 1997 as a result of the diversion of staff time and funding to the new UN policy on HIV and infant feeding. UNICEF's pro-breastfeeding talk has recently returned to early 1980s levels, but the funding is not yet back to the levels seen in the 1990s. After years of depending on extrabudgetary funds for a post for legal work on the code, UNICEF has recently incorporated the post into its core budget, signalling a commitment to continue its support for implementation of the code. However, WHO's recent performance is considered less positive. Staff in the nutrition department with responsibility for the code are considered to have done too little to promote it and have at times even undermined it in public meetings.

USAID has also funded work on breastfeeding, mainly through NGOs like WELSTART and LINKAGES. The Canadian International Development Agency has also begun to take an interest. The work of all these agencies should likewise be monitored.

Promotion of breastfeeding scorecard

UNICEF: B + (requires more funding to reach an A grade)

WHO: C +

Swedish and Dutch aid agencies: A

Other Scandinavian bilaterals: B+

USAID and CIDA: B -

Support of the code scorecard

UNICEF: A+

Swedish and Dutch aid agencies: A

WHO: C

Indicator 2: Promoting HIV-free survival in infants born to HIV-positive mothers In 1997, UNICEF joined WHO and UNAIDS in changing UN agency recommendations on the feeding of infants born to HIV-positive mothers in low-income settings, in response to political pressure. This was done with little consultation or involvement of child health and breastfeeding experts. Part of the motivation for the change was that breastfeeding reduced the overall impact of short-course AZT (an antiretroviral drug) in reducing vertical HIV transmission. However, the initial enthusiasm to reduce mother-to-child transmission did not consider carefully enough the trade-off between HIV transmission and the impact of breastmilk substitution on infant survival.

In addition, UNICEF programmes and other programmes began to subsidize and provide free infant formula to HIV-positive mothers. In 1998 UNAIDS, UNICEF and WHO announced they were giving free formula to 30,000 babies born to low-income mothers at 11 pilot sites. Concerns that this would lead to unsafe feeding or mixed feeding (which might result in a higher rate of HIV transmission from breastmilk) were not addressed. It was commonly explained that informed choice on how to feed was a human right, and that the provision of free formula helped women to fulfil their right.

Amazingly, these pilot sites were only evaluated in relation to logistical issues, and not in relation to child health outcomes. Given the failure to evaluate child health outcomes and the difficulty of keeping an infant alive without breastmilk in low-income settings, it is impossible to know whether this new policy has led to any increase in HIV-free survival of infants born to HIV-

positive mothers – but it seems doubtful. This had led to dissatisfaction within UNICEF and criticism from some child health and breastfeeding experts.

Matters have improved since, largely because there is greater recognition of the dangers associated with the promotion of formula feeding in poor communities. In 2002 UNICEF decided to stop funding the free supply of breastmilk substitutes, although this was criticized in the press and by some ‘HIV activist’ groups. It has engaged constructively with WABA and co-hosted a meeting that brought the HIV and breastfeeding scientific communities together, in Arusha in 2002. It now says that since 90% of HIV-positive mothers do not know their HIV status, the best way to reduce overall postnatal transmission is to promote exclusive breastfeeding as a social norm.

Appropriate policy on breastmilk substitutes for HIV positive mothers scorecard:

UNICEF: A (having been a C between 1997 to 2000)

Other UN Agencies (including WHO): C

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Case study 3: Tax and corporate evasion

Tax is the lifeblood of any society. The reason is simple: it pays for most of the things we take for granted. Society cannot exist without government and governments cannot exist without tax. So tax is a vital constituent to make a society work. It is essential for addressing the global health issues presented in this report, and it is appropriate and urgent that we declare ‘tax justice’ as a key global public health issue.

Tax justice means everyone paying ‘fair’ tax and ‘affordable’ tax. In the countries where most people live on less than US\$2 a day it is hard to conceive of any level of tax that would be affordable – most people live in absolute poverty. Any additional burden would be intolerable. The only just tax for them would be no tax. In contrast, in rich countries where many people earn in excess of US\$75,000 a year, people can afford to pay quite reasonable amounts of tax and not suffer real hardship.

Tax justice implies a system where those who have more absolute income

(from whatever its source, and however it is technically defined) pay both more tax in absolute terms *and* more in proportion to that income. This is not a new idea. Progressive taxation has been part of the social agenda for a very long time.

Changes in the pattern of tax within countries Over the last decade or so, the global trend has been towards a lowering of the tax burden of the rich and a narrowing of the difference in the tax rate between the rich and the poor. In particular, there has been a steady decline in the taxation of corporate profits.

In Brazil, between 1995 and 2001, employee's income tax rates rose by 14% and social security contributions by 75%. Tax on profits, however, was reduced by 8% over the same period. This shift from tax on those with the ability to pay to those without such ability has been exacerbated by an increasing VAT burden in Brazil. Value Added Tax is a tax on spending, and the poor spend all their income to survive, but the rich don't need to as they save. The result is that in Brazil lower income households pay approximately 26.5% of their after-tax income on VAT whilst high income households pay only 7.3% on VAT.

In the UK, the tax burden shouldered by individuals had risen to 73.5% in 2004, from 62.4% in 1997. During the same period, the taxes paid on profits by UK companies fell from £34.3 billion in 1999/2000 to £28.1 billion in 2003/04 and are expected to be no more than £24 billion in 2004/05. At the same time, data from the UK reveals that in 2002 in the UK all income groups bar the lowest 10% paid between 30% and 35% of their income in all taxes. However, the lowest 10% of income earners paid over 50% in tax when indirect taxes were taken into account (Hills 2004). Modern society is imposing flat rate and regressive taxes, not progressive ones.

The situation is even more extreme in the USA. Eighty-two of America's largest and most profitable corporations paid no federal income tax in at least one year during the first three years of the George W. Bush administration, a period when federal corporate tax collections fell to their lowest sustained level in six decades (Citizens for Tax Justice USA 2004). At the same time, the US administration is suggesting a national sales tax to replace most current federal income taxes. Such taxes always mean the poor pay proportionately more than the rich.

At least these cases illustrate that tax is still being paid. In the USA, for example, the overall tax burden according to the OECD (OECD 2004) was 25.4% in 2003, compared with 25.6% in 1975. In the UK the overall burden in the same two years was exactly the same at 35.3%. However, the overall contribution

made by companies to that tax burden has fallen. So too has the burden of the rich, as indicated by substantial falling tax rates over the years so that rates of up to 98% in the UK in the 1970s are now compared with a maximum income tax rate of 40%. Overall, there has been a fall in average tax rates on company profits from 37.5% to under 31% between 1996 and 2003 (see Figure E4.1) (KPMG 2003).

Globalization and tax avoidance The trends in the pattern of taxation within countries have not happened by chance. This shift in the tax burden has been the result of big business, and their accountants and lawyers influencing government. Furthermore, the deregulation of the financial services sector and exchange controls now means that money can flow much more freely around the world. The manifestations have been:

- a massive increase in the use of tax havens by individuals and companies to avoid their obligations to pay tax. The result is that the Cayman Islands are now the fifth largest banking centre in the world even though no real economic activity actually takes place there. Varying estimates suggest that between a quarter and a half of all world trade is routed through such havens. Offshore companies are being formed at the rate of about 150,000 per year, and are now numbered in the millions. It is estimated that about US\$11 trillion is held in offshore bank accounts;
- a professional culture in which lawyers and accountants blatantly seek to manipulate and avoid any regulation designed to stop the abuse of the tax system.

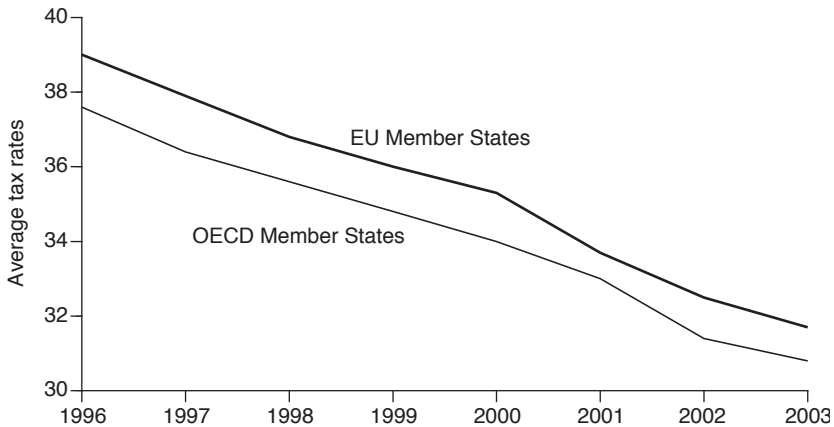


Figure E4.1 Average company tax rates in the EU and OECD, 1996–2003 (%)
(Source: KPMG 2003)

These trends in taxation are underpinning the slow disintegration in the capacity of governments not just to ensure the fulfilment of human rights, but to ensure the social cohesion of societies. Activists need to:

- reclaim the language of tax, so it is seen as a contribution to society, not a cost to be minimized as most businesses claim it is now;
- make tax payment the core test of the corporate social responsibility of a company. Charitable works are not enough;
- transform accounting so that international companies have to declare how much tax they are paying, and where, which they do not do now;
- suggest the creation of 'general anti avoidance provisions' in tax law so that courts have greater power to strike down schemes promoted solely to avoid tax;
- work with the UN and others to promote a world tax authority with the ability to create fair global taxation for global companies;
- promote the idea that sustainable development requires a country to have a sustainable tax system, and suggest that aid assistance needs to be given to create these systems which are a prerequisite of sustainable health systems;
- continue to highlight the harm that tax havens cause to the well being of the world;
- illustrate the malpractice of large firms of lawyers and accountants who promote aggressive tax avoidance schemes.

This is an ambitious programme that can be helped by publicizing the issue in journals and newspapers; lobbying the UN tax conference and creating dialogue with other international and national agencies on tax; advocating for health NGOs to make tax a public health issue; and embarrassing professional firms into changing their ways.

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