

When the creation account told us we were made in the image of God (**Gen 1:26,27**), it was making a profound statement about the equality and dignity of all.

When the Old Testament (**Lev 23:22**) encouraged the landowners to leave their gleanings and vineyards for the widow, the poor and the orphan, it was an indication that God is more concerned with meeting needs than maximising individual profit.

When the Jubilee principle (**Lev 25**) called for the cancellation of debt, when the early church held all things in common (**Acts 4:32-35**) and when Paul told the Corinthians they should be generous as 'the goal is equality' (**2 Cor 8:13-15**), then we know that a fair society is what serves the common good and reflects the character of God.

When on meeting Jesus, Zacchaeus responded by saying, 'If I have cheated anybody out of anything, I will pay back four times the amount' (**Luke 19:8**), then we see that salvation includes economic justice in this life.

Copies of *The Bible and Tax* are available through our website **catj.org.uk**.

HOW TO GET INVOLVED



Pray for us, sign up for our **newsletter**, **support us financially**.



Start a conversation – in homes, at work and on social media – about tax and what it is for. Talk about tax as a social good, not an ill.



Discuss these issues in church – preach on it, pray about it, talk about it in small groups – and invite us to speak at your church/event.



Campaign for tax transparency and stricter measures to stop tax dodging – write to your MP, sign a petition, support organisations like Christian Aid, Oxfam, TJUK, TJN and ourselves.

Resources to enable all this are on our website **catj.org.uk** including our manifesto, *Tax for the Common Good*.



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Church Action for Tax Justice (CATJ)

stands for a fairer and more effective tax system, where democratic governments set taxes to reflect the Common Good, and individuals and corporations pay their share.

The richest 1% now own half the world's wealth, and the gap between rich and poor is increasing, yet:

The wealthiest 10% of the UK population pays less tax as a proportion of income than the poorest 10% (34% v 44%).

Almost a billion people still live in extreme poverty and one in every three children in Africa is malnourished, yet:

Each year, developing countries lose up to \$400bn through tax dodging by big corporations.

Our public services are in crisis, yet:

Between £30-90bn that could be spent on public services is avoided and evaded through tax abuse every year.

Through our work at Church Action for Tax Justice, we want to see:

- ✓ greater economic equality
- ✓ a fairer global tax system
- ✓ well-funded public services

Therefore, we are calling for:

- ✓ **Taxes on unearned income** (capital gains, dividends) to be equalised with taxes from work. Currently, the wealthiest in society obtain their income from investments, rents and inheritances. These are taxed much more lightly than income from work, and this contributes to the economic inequalities in society.
- ✓ **Urgent reform of the Council Tax** and replacement with some form of proportionate property tax and/or land value tax. The current Council Tax impacts the poorest in society most. They pay a much higher proportion of their income on it than the wealthiest.
- ✓ **Introduction of a global minimum Corporation Tax**, taxation of multinational corporations by means of their global consolidated profits and public country by country reporting all as a way of stopping tax dodging by large corporations.
- ✓ **A rapid redesign of our tax system** so that harmful activities such as those which cause environmental damage are minimised.
- ✓ **Immediate investment in HMRC** and closure of tax loopholes so that those who should be paying tax do so.

It is fundamentally unfair that firms focused on the UK economy – especially small businesses – pay their taxes responsibly while multinational firms create complex schemes to avoid paying what they owe.

Justin Welby, Archbishop of Canterbury

We need to shift the narrative around tax from it being a dirty word, or necessary evil, but rather a blessing, and a means of all citizens having a stake in a generous society that cares for all.

Michaela Youngson, President of the Methodist Church 2018-19

Taxation is neither a burden nor an evil, it is a positive contribution to the common good and it is a responsibility of citizenship.

Catholic Bishops of England and Wales