Tax and Tax Justice: Expanding the Frontier in Public Finance
The Social Contract **(tax in context)**

**Taxes:**
The dues we pay for the privileges of membership in an organised society. - FR

**Tax Justice:**
A fair system that caters to the needs of taxpayers and their ability to pay.

**Public Finance:**
Fiscal discipline and management of govt resources for public good.
Different shades of tax injustice (the social contract is broken!)

- Multiple taxation
- Implicit Taxes
- Ease of paying taxes
- Tone from the top
- Tax distortions
- Archaic laws
- Slow judicial process
- Tax Policy Design
- Poor social services
- Low compliance rate
- Tax inequality
- Tax from the top
Both the Government and the People must play their parts ...

- Pay your tax correctly and help others to do same
- Beyond being a legal obligation, tax is also a civic duty
- Taxpayer advocacy to hold government to account
- Ensure efficient revenue management
- Set the tone from the top, restore trust in the tax system
- Ensure accountability and transparency
“There are seven deadly social sins:

1. Politics without principle
2. Wealth without work
3. Commerce without morality
4. Pleasure without conscience
5. Education without character
6. Science without humility
7. Worship without sacrifice

8. Taxation without Tax Justice

— Mahatma Gandhi

Thank you!