

# *Tax and Tax Justice:* Expanding the Frontier in Public Finance

Taiwo Oyedele  
October 2018





# ***The Social Contract (tax in context)***

---

## **Taxes:**

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

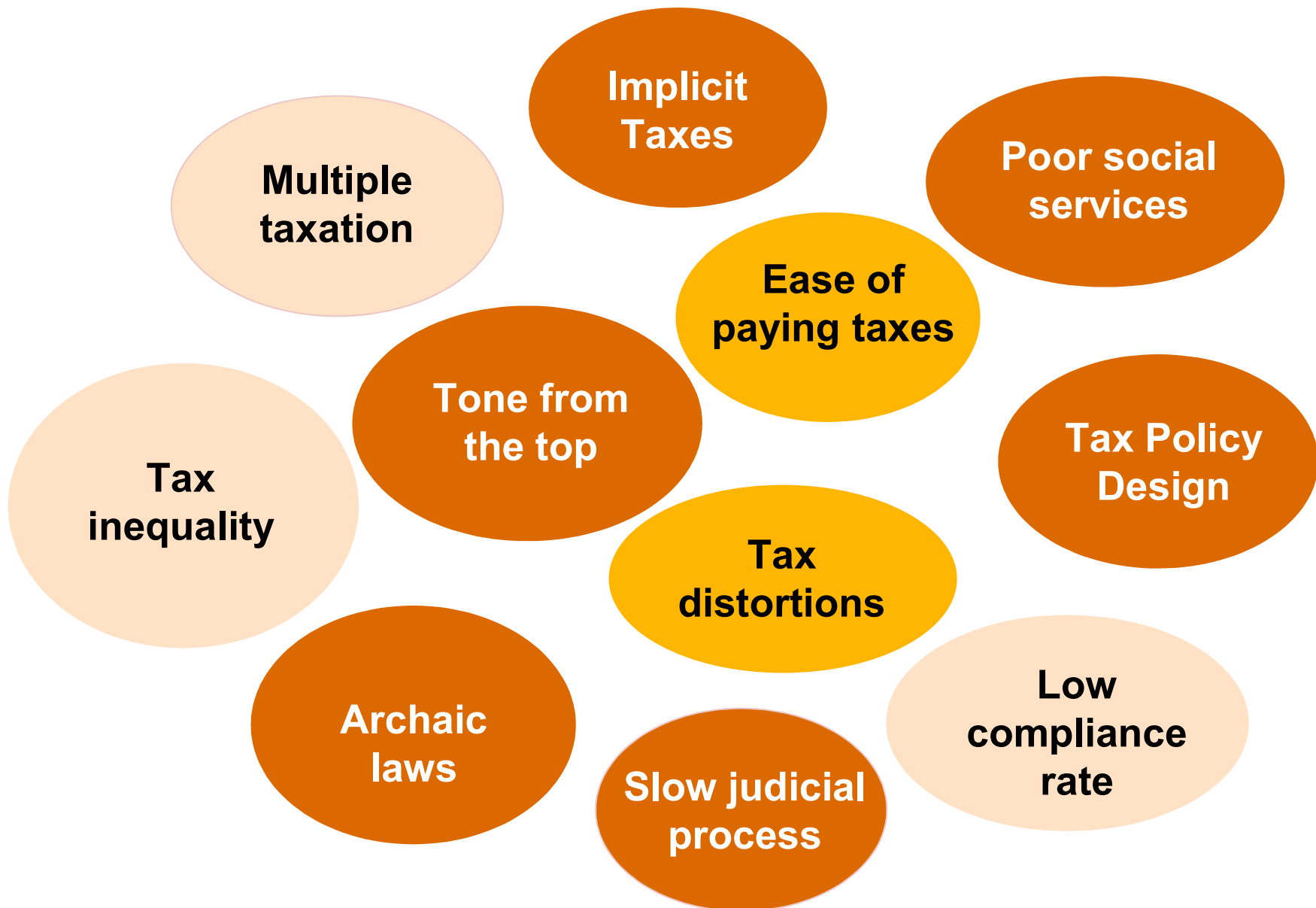
## **Tax Justice:**

*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!)*



# *But we can fix it (the way forward)*

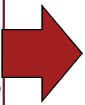
**Both the Government and the People must play their parts ...**



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”

– *Mahatma Gandhi*

8. Taxation without  
Tax Justice

*Thank you!*

