



POLICY BRIEF



The impact of tax abuse on human rights on all countries SOTJ#2023 estimations

Objectives

Additional government revenue has a significant impact on the government's ability to provide quality public services and increase survival. Here, we use the 2023 State of Tax Justice ([SOTJ#2023](#)) annual report on global tax abuse and the Government Revenue and Development Estimates [GRADE](#) to translate the impact that the lost government revenue could have on people's lives.

Methods

We convert the losses expressed as a percentage of GDP in the SOTJ report into a percentage of government revenue and use [GRADE](#) tool, which models the relationship between government revenue and fundamental economic and social rights while controlling quality of governance. Thus, GRADE translates the impact of additional government revenue into the impact on people's lives.

We project the increase in government revenue as a percentage over the longest period with available data (20 years). The reason for studying the impact over as long a time as possible is because it takes time for an increase in revenue to improve government effectiveness and because tax abuses take place over decades. We present the increase for the final year.

Note there will not be additional people who access basic services in higher income countries, even with additional revenue because the coverage is generally 100%, hence the number in these cells will be zero.

Findings

See table below.

Data was available for 166 countries; 161 countries have additional government.

EVERY DAY

- **15 million people would have their right to basic water.**
- **32 million their right to basic sanitation.**
- **3.2 million additional children would attend school.**
- **101 additional children would survive every day: 36,900 each year.**
- **11 additional mothers would not die during childbirth: 3,999 each year.**

Note there will not be additional people with access to basic services in higher income countries with additional revenue because the coverage is generally 100%.

Take home message!

Action to curtail cross border tax abuse will save lives, ensure millions go to school and access their fundamental rights, required for survival **every day!**

ISO	Country	% Gov revenue lost	Additional people with basic water every day	Additional people with basic sanitation every day	Additional children who would attend primary school	Additional children who would attend lower secondary school	Additional children who would attend upper secondary school	Additional children who would attend school (total)	Child deaths averted	Maternal deaths averted
	Global total		15,274,498	31,891,152	1,288,059	913,901	1,002,110	3,204,070	36,900	3,999
ALB	Albania	1.22%	5,752	13,067	138	251	332	722	9	1
DZA	Algeria	0.11%	6,468	19,323	193	209	256	657	29	2
AGO	Angola	1.75%	95,838	192,071	5,770	3,563	4,012	13,345	656	48
ARG	Argentina	2.07%	0		0	0		0	0	
ARM	Armenia	0.85%	4,317	6,419	74	247	127	448	6	0
ABW	Aruba	3.09%	0		0	0		0	0	
AUS	Australia	0.73%	0	0	156	111	133	399	1	0
AUT	Austria	0.59%	0	0	20	25	71	115	0	0
BHS	Bahamas - The	0.00%	0	0	0	0	0	0	0	0
BHR	Bahrain	0.00%	0	0	0	0	0	0	0	0
BGD	Bangladesh	1.19%	131,002	241,462	15,870	10,846	14,296	41,011	404	44
BRB	Barbados	12.56%	0	5,054	90	62	66	219	5	0
BLR	Belarus	0.12%	2,828	3,998	22	0	28	50	5	0
BEL	Belgium	1.35%	0	0	108	32	225	365	1	0
BEN	Benin	0.88%	7,653	8,312	1,736	1,321	675	3,733	40	10
BOL	Bolivia	0.77%	16,628	30,593	610	272	647	1,529	54	7
BIH	Bosnia and Herzegovina	0.20%	1,403	3,112	0	0	37	37	2	0
BWA	Botswana	0.31%	105	1,345	30	23	26	79	4	0
BRA	Brazil	0.69%	900	18,872	2,534	3,533	5,471	11,539	330	0
BRN	Brunei Darussalam	0.31%	0		0	1	9	10	0	0
BGR	Bulgaria	0.60%	1,459	3,175	47	131	226	405	8	0
BFA	Burkina Faso	0.46%	5,473	7,150	1,829	1,064	641	3,534	40	5
CPV	Cabo Verde	2.21%	2,985	3,179	156	89	82	327	4	0
KHM	Cambodia	5.27%	97,784	224,588	6,948	4,859	5,763	17,570	180	20
CMR	Cameroon	1.01%	21,985	54,864	2,630	2,048	1,637	6,315	118	12
CAN	Canada	0.51%	0	0	144	98	299	542	1	0
CAF	Central African Republic	0.20%	546	302	105	54	46	206	9	0
TCD	Chad	0.47%	3,285	6,026	663	371	376	1,409	54	3
CHL	Chile	2.68%	2,658	22,457	2,654	1,489	2,865	7,008	93	1
CHN	China	0.29%	0		0	0		0	0	
COL	Colombia	2.02%	75,480	172,780	5,779	5,944	3,967	15,690	313	54
COM	Comoros	10.26%	3,359	1,647	838	532	409	1,779	64	3
COD	Congo - Dem. Rep.	5.04%	223,212	159,511	42,718	9,811	28,280	80,809	3,826	160
COG	Congo - Rep.	17.00%	156,427	309,883	8,065	5,465	4,315	17,846	920	63

CRI	Costa Rica	1.67%	1,561	17,879	348	236	254	839	23	1
CIV	Cote d'Ivoire	1.49%	45,464	96,144	4,025	3,403	2,815	10,243	217	23
HRV	Croatia	0.36%	0	26	0	0	56	56	2	0
CYP	Cyprus	14.69%	0	0	156	116	274	545	12	0
CZE	Czech Republic	0.73%	0	0	35	51	214	300	7	0
DNK	Denmark	0.97%	0	0	25	23	53	102	0	0
DJI	Djibouti	1.94%	0		0	0		0	0	
DMA	Dominica	2.04%	43	442	0	0		0	0	
DOM	Dominican Republic	2.09%	37,606	77,697	1,251	764	1,642	3,658	87	7
ECU	Ecuador	0.43%	11,644	26,803	403	275	340	1,018	43	4
EGY	Egypt - Arab Rep.	0.97%	145,833	349,840	6,389	3,967	5,507	15,863	520	49
SLV	El Salvador	4.87%	51,300	105,666	2,343	2,041	2,287	6,672	91	14
GNQ	Equatorial Guinea	0.38%	1,419	1,871	44	29	12	86	6	1
EST	Estonia	0.81%	0	1	17	17	31	65	1	0
SWZ	Eswatini	1.41%	2,935	5,775	137	91	79	306	10	1
ETH	Ethiopia	0.52%	26,817	54,009	6,397	5,125	2,252	13,773	164	15
FJI	Fiji	0.54%	1,024	1,801	18	31	28	77	4	0
FIN	Finland	0.63%	0	0	29	16	34	80	0	0
FRA	France	2.22%	0	0	893	823	1,976	3,693	7	0
GAB	Gabon	1.66%	7,646	15,601	0	0		0	31	3
GMB	Gambia - The	9.21%	9,302	17,310	2,750	1,612	1,159	5,520	71	6
GEO	Georgia	0.42%	2,238	4,962	92	146	99	336	4	1
DEU	Germany	1.42%	0	0	817	1,149	1,343	3,309	8	0
GHA	Ghana	1.10%	49,907	55,382	4,664	2,781	2,806	10,252	106	11
	Global total		1,262,288	2,340,400	130,759	75,149	98,583	304,490	8,592	570
GRC	Greece	1.46%	0	0	121	92	281	494	6	0
GRD	Grenada	1.16%	72	523	8	8	5	21	1	0
GTM	Guatemala	1.34%	31,275	69,629	2,086	1,385	1,702	5,173	92	14
GIN	Guinea	0.49%	3,580	5,099	686	544	383	1,612	29	3
HTI	Haiti	0.27%	1,114	1,410	268	129	216	613	24	1
HND	Honduras	2.66%	43,417	93,764	1,785	1,356	1,167	4,308	119	13
HKG	Hong Kong SAR - China	1.41%	0	1	85	157	374	617	0	
HUN	Hungary	0.53%	0	4	43	77	164	284	6	0
ISL	Iceland	1.33%	0	0	4	2	9	15	0	0
IND	India	5.95%	10,030,003	21,713,107	817,809	604,525	672,719	2,095,053	14,860	1,981
IDN	Indonesia	2.07%	766,742	1,680,368	37,967	32,497	35,513	105,978	1,288	212
IRN	Iran - Islamic Rep.	0.04%	4,768	11,755	130	145	237	511	14	1
IRQ	Iraq	0.08%	0		0	0		0	0	
IRL	Ireland	13.83%	0	0	0	212	487	699	7	0
ISR	Israel	0.82%	0	0	0	0	0	0	1	0
ITA	Italy	0.49%	0	0	143	108	647	898	1	0
JAM	Jamaica	2.60%	0		0	0		0	0	
JPN	Japan	0.46%	0	0	0	318	1,015	1,333	22	0

JOR	Jordan	1.18%	17,570	26,530	602	783	582	1,966	41	3
KAZ	Kazakhstan	0.48%	12,236	23,511	0	416	268	683	43	2
KEN	Kenya	1.26%	66,891	161,025	6,933	3,335	7,003	17,271	187	24
KOR	Korea - Rep.	0.12%	0	0	65	55	146	266	5	0
KWT	Kuwait	0.04%	0	0	2	2	3	7	0	0
KGZ	Kyrgyz Republic	0.22%	1,743	3,751	67	107	61	235	6	1
LAO	Lao PDR	1.07%	9,354	18,958	481	478	438	1,397	22	3
LVA	Latvia	0.69%	22	54	13	47	57	117	2	0
LBN	Lebanon	1.34%	13,518	33,310	0	0	0	0	37	2
LSO	Lesotho	0.20%	766	693	46	34	21	100	2	0
LBR	Liberia	46.29%	86,518	60,556	24,833	11,613	11,405	47,851	1,146	73
LYB	Libya	0.12%	3,198	2,994	0	0	0	0	9	0
LTU	Lithuania	0.61%	34	86	0	0	49	49	3	0
LUX	Luxembourg	34.92%	0	0	47	18	139	204	0	0
MAC	Macao SAR - China	0.66%	0	0	2	3	8	13	0	0
MDG	Madagascar	0.83%	7,129	6,695	2,438	1,950	1,251	5,640	84	4
MWI	Malawi	2.59%	15,612	20,779	8,220	5,688	2,011	15,919	161	11
MYS	Malaysia	1.85%	12,421	8,216	948	1,824	3,303	6,075	141	4
MDV	Maldives	2.69%	707	2,742	35	33	44	113	5	0
MLI	Mali	1.42%	18,856	30,759	4,368	1,784	1,888	8,039	203	20
MLT	Malta	6.38%	0	0	17	30	60	107	2	0
MRT	Mauritania	0.52%	2,623	5,010	200	170	134	504	13	1
MUS	Mauritius	10.51%	7,589	40,170	367	512	840	1,719	27	2
MEX	Mexico	3.27%	0	0	0	0	0	0	0	0
MDA	Moldova	0.64%	3,424	7,042	37	71	62	170	8	1
MNG	Mongolia	2.94%	17,089	37,793	307	606	433	1,346	50	3
MNE	Montenegro	0.41%	0	0	0	0	0	0	0	0
MAR	Morocco	3.00%	154,207	350,367	4,818	4,593	6,538	15,949	355	28
MOZ	Mozambique	4.26%	86,326	118,925	19,747	9,279	5,846	34,873	578	73
MMR	Myanmar	2.81%	132,491	163,451	9,654	9,664	5,737	25,054	617	50
NAM	Namibia	1.36%	3,746	12,540	197	141	131	470	18	1
NPL	Nepal	0.11%	3,062	3,400	343	224	286	853	11	1
NLD	Netherlands	2.53%	0	0	0	245	460	705	4	0
NZL	New Zealand	0.70%	0	0	55	37	48	141	1	0
NIC	Nicaragua	6.76%	0	0	0	0	0	0	0	0
NGA	Nigeria	1.54%	302,810	778,446	38,377	18,741	20,142	77,260	2,331	235
MKD	North Macedonia	0.58%	1,342	3,074	32	52	80	164	3	0
NOR	Norway	0.65%	0	0	0	6	26	32	0	0
OMN	Oman	0.29%	0	0	13	11	36	60	2	0
PAK	Pakistan	0.28%	38,840	101,589	5,250	3,510	5,174	13,934	208	26
PLW	Palau	0.00%	0	0	0	0	0	0	0	0
PAN	Panama	6.77%	8,162	24,285	812	658	1,193	2,663	85	2

PNG	Papua New Guinea	0.16%	1,940	3,993	142	114	114	370	7	1
PRY	Paraguay	0.24%	2,925	6,162	115	80	107	302	8	1
	PER DAY								0	0
PER	Peru	5.46%	0		0	0		0	0	
PHL	Philippines	5.99%	797,683	1,644,853	62,036	50,354	29,207	141,597	1,504	291
POL	Poland	1.20%	0	3,169	872	802	1,693	3,367	62	0
PRT	Portugal	1.16%	0	0	0	80	223	303	8	0
QAT	Qatar	0.17%	0	0	2	1	6	9	0	0
ROU	Romania	1.52%	0	57,001	394	974	1,855	3,223	70	2
RUS	Russian Federation	0.22%	10,934	4,376	0	0		0	81	1
RWA	Rwanda	0.28%	3,319	5,129	385	335	259	980	6	1
WSM	Samoa	58.45%	21,068	10,363	343	239	883	1,465	52	4
SAU	Saudi Arabia	0.00%	0	0	0	0	0	0	0	0
SEN	Senegal	2.11%	41,281	47,899	4,979	4,223	2,320	11,522	121	19
SRB	Serbia	0.56%	5,154	14,331	0	0		0	12	1
SYC	Seychelles	20.83%	0	169	0	25	90	114	5	0
SLE	Sierra Leone	1.27%	4,099	2,710	1,491	728	763	2,982	52	3
SGP	Singapore	3.49%	0	0	23	43	129	195	37	0
SVK	Slovak Republic	1.34%	3	19	57	175	297	529	9	0
SVN	Slovenia	0.91%	0	0	9	14	48	71	1	0
ZAF	South Africa	1.46%	15,635	133,449	5,312	2,875	4,642	12,828	309	8
ESP	Spain	1.15%	0	0	775	585	790	2,150	17	0
LKA	Sri Lanka	3.26%	122,368	259,047	3,692	4,558	5,633	13,883	146	16
VCT	St. Vincent and the Grenadines	10.84%	0		0	0		0	0	
SDN	Sudan	0.13%	4,520	12,801	452	191	285	928	43	4
SWE	Sweden	0.85%	0	0	51	32	89	172	0	0
CHE	Switzerland	1.91%	0	0	0	44	176	220	0	0
SYR	Syrian Arab Republic	0.09%	2,042	4,346	97	158	102	357	8	1
TJK	Tajikistan	0.04%	355	862	20	29	13	61	2	0
TZA	Tanzania	1.57%	60,044	77,952	12,640	8,146	3,583	24,369	387	35
THA	Thailand	0.82%	102,573	143,417	2,004	2,052	2,941	6,997	97	7
TLS	Timor-Leste	0.74%	1,868	1,227	168	66	62	296	9	1
TGO	Togo	0.97%	4,280	6,638	842	613	459	1,915	35	2
TTO	Trinidad and Tobago	1.18%	10	328	38	37	52	127	3	0
TUN	Tunisia	2.21%	25,980	102,046	1,047	1,140	2,100	4,287	96	6
TUR	Türkiye	0.48%	0		0	0		0	0	
UGA	Uganda	0.91%	20,962	59,499	5,381	3,744	1,974	11,099	110	10
UKR	Ukraine	0.89%	79,902	173,827	763	1,815	1,252	3,830	115	9
ARE	United Arab Emirates	0.00%	0	0	0	0	0	0	0	0
GBR	United Kingdom	4.06%	0	0	3,908	1,240	4,287	9,434	26	0
USA	United States	2.72%	0	0	16,217	7,315	12,480	36,013	52	0

URY	Uruguay	0.80%	73	6,780	125	77	103	305	7	0
UZB	Uzbekistan	0.08%	4,632	7,816	102	181	127	410	13	1
VUT	Vanuatu	1.72%	0		0	0		0	0	
VEN	Venezuela - RB	2.33%	0		0	0		0	0	
VNM	Vietnam	2.60%	445,553	645,855	9,689	14,388	13,529	37,605	447	73
YEM	Yemen - Rep.	0.16%	5,843	15,428	372	211	312	894	43	3
ZMB	Zambia	16.43%	309,319	465,368	30,880	12,003	18,851	61,735	1,344	122
ZWE	Zimbabwe	0.80%	8,588	11,481	1,417	792	869	3,078	87	10