

Terms of reference - the UK tax system and racial justice

[Decolonising Economics](#), [Tax Justice Network](#) and [Tax Justice UK](#) want to understand how the UK tax system props up structural racism in this country and its tax havens. This includes the role of UK Overseas Territories and Crown Dependencies. In order to do this, we are commissioning a scoping project to understand what research exists on this subject at the moment and what avenues for future research might look like. We believe that at present there is limited research on the intersection between tax and racial injustice in the UK.

There are many ways in which we already know the tax system and racial injustice intersect [including](#):

- People of colour own significantly fewer assets than white people, yet the tax system privileges wealth over income from work.
- Over the last ten years the political decision to shrink the deficit by cutting services, rather than raising taxes, has had a devastating impact, with [women of colour being hit the hardest of any group](#).
- There is still [an unacceptable level of discrimination](#) within the tax profession itself, impacting its ability to administer the tax system in a fair way.
- The mainstream tax justice movement in the UK is still predominantly white.

We want to work with a researcher to deliver a report covering the following:

1. A literature review of the existing research into the way in which the current UK tax system disadvantages people of colour and advantages white people.
2. A literature review of existing research into how the UK's tax system historically developed in relation to colonial expansion and racial exploitation.
3. A review of, and identifying of the gaps in historical work on the roots of British tax law formulation to enable better understanding of who wrote the tax laws and in whose interest
4. Identify the major gaps in the existing research on tax and structural racism in the UK, both regarding contemporary society and historically. Identify potential datasets which could be used, including data held by HMRC and the ONS, and important future avenues of research on this topic.
5. Take part in events / meetings / webinars to disseminate the findings as appropriate.

This work could involve interviews with stakeholders in academia, activism and financial institutions who can advise on research that is available already or that needs exploration. As part of this process we will bring together a group of economic justice organisers and activists to provide an accountability mechanism for this research so that it supports their campaign strategies and planning. This group would meet once at the set up of the project to input into the scope of research and once more to review the draft report. Taking part in this process should be factored into the working days.

Budget: 20 days work at £300 a day for a total of up to £6,000.

To express your interest in carrying out this piece of work please share your CV and a short half page expression of interest on why you're interested in the work, how you would carry it out and how

your skills and experience will support its success. Please send these to tax-and-racial-justice@googlegroups.com by midnight on 7th September.