

Tax justice and the common good

In an economy of the common good, access to safe drinking water is a human right.

Charles B. Chilufya SJ is Director of the Justice and Ecology Network of Africa (JENA) for the Jesuit Conference of Africa and Madagascar. He wrote this article for CJI after participating at an international conference on "Tax justice for promoting equality and social justice," held in Nairobi, Kenya, in March 2019.

t is often reported that globally there is notable progress in human development, especially when considering the changes in China and other countries. Yet incomes among the poorest people in the world remain low, ranging from US\$1 to \$2 per day, and the outlook is extremely bleak.

The world's population today is estimated at 7.6 billion human beings. Out of these, hundreds of millions lack basic nutrition, safe drinking water, essential medicines, education, adequate shelter and sanitation. World poverty is so serious that one third of all deaths every year – or 50,000 daily – are due to poverty-related causes: diar-

rhea, malnutrition, perinatal and maternal conditions, measles, tuberculosis, respiratory infections, AIDS, malaria and other tropical diseases.

The deprivations suffered by so many people in the world are a massive violation of people's basic social and economic human rights. But this is not how governments and leaders of the economic and financial world choose to describe it. Instead they point to gross domestic product (GDP) and measure progress against Millennium or Sustainable Development Goals (MDGs/SDGs) to argue that the situation of the world's poor is steadily getting better and better. They replace the language of

The vision & mission of CJI

The vision of Canadian Jesuits International is a world of peace, justice and integrity of creation, transformed through active commitment and finding God in all things.

The mission of CJI is to love and to serve by working with people struggling for social justice and dignity in the world. Together with Jesuit and other partners, CJI responds in solidarity, through awareness-raising and advocacy in Canada and supporting partnerships in the Global South.

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A word from Jenny Cafiso, CJI Director

frica does not need aid, it needs a just economic and financial system." With these words Fr Charles Chilufya SJ challenged his Canadian audience to stop feeling complacent or even resentful of the aid that Canada sends to Africa, Asia and Latin America, and to become aware instead of the significant resources that are drained from the Global South in the form of illicit financial flows, tax evasion, money laundering, flight of profits, and other mechanisms. These make Africa a net creditor and take away resources needed for financing basic social services such as education, housing and health. Our Jesuit partners, whether in Darjeeling, Honduras or Zambia, witness the results every day in communities which still lack basic services and suffer extreme poverty.

We have often heard the phrase "justice, not charity." The dichotomy does not reflect the complexity of the reality facing the vast majority of the world's population nor the complex human response required today to honour the fundamental rights of every human being and of communities. The four Universal Apostolic Preferences which the Society of Jesus has recently published and which will guide the mission of the Society of Jesus for the next ten years – promoting spiritual discernment; walking with those who are excluded and marginalized; caring for the environment and our common home; and journeying with youth – reflect this complexity, informing our understanding of integral human development. The integration of accompaniment, service and advocacy, which are central to CJI's mission and that of our Jesuit partners, is a response to this complexity.

Food distribution in emergencies saves lives. Providing education to young refugees offers vital opportunities. These are important, but we cannot stop there. Fr Chilufya told us not to be content with improvements in GDP measurements, or with meeting Sustainable Development Goals, but to aim for relationships based on the common good and the respect of human rights, including the right to education, health and employment. Systemic justice is required.

I am reminded of Dom Helder Camara's words which for decades I had on a poster on my wall: "When I give food to the poor, they call me a saint. When I ask why they are poor, they call me a communist." Fr Chilufya and Fr Orobator in this newsletter and many of our partners have told us why people are poor. They speak of ecological violence, illicit financial flows and unequal power relationships. It is now time to act.

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(continued from cover page)

human rights or of the common good with that of development goals; as long as there is progress, all is well. But clearly all is *not* well.

Several theories have been advanced to explain the condition of under-developed countries, but these often overlook the strong forces that favour the most affluent people and disfavour the poor. I am referring to structural features of the current global economic and financial order fashioned and influenced by large corporations, banks, industry associations and billionaires that serve their own interests. These encourage illicit financial flows, which drain resources needed for financing basic social services.

Most developing countries have limited taxation capacity and systems for financing the provision of social services. Yet the sectors that could make the most significant tax contribution – wealthy individuals and multinational corporations – find ways to avoid it. Wealthy individuals often externalize their wealth in tax havens and secret bank accounts. Multinational corporations also reduce their tax obligations through mechanisms like transfer pricing or shifting profits into low-tax and notax jurisdictions.

Canada has also seen its losses. Corporations continue to shelter billions of dollars offshore in the Netherlands, Switzerland, Singapore, Bermuda and the Caribbean while the Canadian government does little to curb the practice.

While such losses and revenue leaks occur almost everywhere, they have

a much greater impact in developing countries because a dollar lost by a poor country leaves a greater hole than it does in a wealthier country. Even though African countries receive large inflows from the North through aid and foreign di-

rect investment, they are in fact net creditors due to tax evasion, climate change mitigation and the flight of profits earned by foreign multinational companies. Sub-Saharan Africa currently receives around US\$134 billion annually in loans, foreign investment and development aid, but \$192 billion leaves the region – a \$58 billion shortfall. Wealthy countries celebrate their generosity while simultaneously assisting their companies to drain Africa's resources by allowing unjust financial and economic systems.

Tax evasion and illicit financial flows are hugely important, but we must also look at how rich corporations and individuals participate in formulating and influencing tax rules, often using legal mechanisms. In large measure, they do this by devoting a lot of money and energy to lobbying for international tax rules and an international division of the tax base to favour their own interests. This then begs the question of tax justice at both national and international levels: What does a just system of taxation look like?

Current national and international institutional arrangements are



Janet Aeogun of Nigeria speaking at the Nairobi tax justice conference in March. Ms Aeogun was the recipient of an award from Global Financial Integrity in Washington and the Global Justice Program at Yale University for her essay on how to stem illicit financial flows.

grossly unequal. Wealthy and politically dominant elites value additional dollars going to the rich rather than to the rest of the population. For their part, economists, focusing on GDP, value all additional dollars equally, regardless of where they go. In contrast to these two positions, I would argue that additional dollars going to the poor is vastly more valuable, for it not only has broad benefits for the economy and human development, but also respects basic human rights and the common good.

National and international tax rules should aim at a more equal distribution of wealth, even at the expense of a smaller total, since this also addresses environmental concerns. One way forward in the effort to reform the international financial and economic system, especially with regard to tax justice, is to support the creation of an International Convention on Financial Transparency and a World Tax Authority under UN auspices. In terms expressed at the most recent Jesuit General Congregation, this could be seen as a direct advancement of the mission to reconcile with God, one another and creation.

Pan-African youth leadership development

frica is by far the world's youngest continent, with a median age of only 18. Such a large population of young people presents an enormous challenge for the governments of Africa's 54 countries. Resources must be found to ensure food, water, shelter, healthcare, education and livelihood training for fully half of the 1.2 billion people on the continent.

While this is indeed an enormous challenge, for the Jesuits and their partners it has also become a real opportunity. Here is the future – full of energy, ambition, idealism, passion, hope; eager to learn and open to new ideas. Here too are the future leaders of Africa and of the world, whether in government, business or civil society.

Jesuits have made a major contribution to education in Africa for many, many years. More recently, however, they have begun focusing on the leadership potential of African young people in very direct and deliberately Ignatian ways: forming young people holistically; teaching methods of discernment and decision-making for the common good; providing skills for leadership that is spiritually and emotionally intelligent, compassionate, ethical, authentic.

In 2017, a new pilot program called Purpose-Driven Leadership Development was launched at the Jesuit Centre for Leadership Development (JCLD) at Cop-

perbelt University in Zambia. Fifty university students, half of them women, participated training workshops to develop their personal and professional skills as future business, government civil society leaders. The program

Some of the 50 students in the JCLD program at Copperbelt University.

was run jointly by JCLD and the Mandela Washington Fellowship for Young African Leaders. Eminent Zambian leaders from the public and private sectors were also invited to help with the training. Overall, the 10-month

program, which was supported by Canadian Jesuits International (CJI), was considered quite a success and the final evaluation gave good direction for further programs, especially in areas that provide students with an expanded sense of their role in society and with new perspectives on what is possible when leadership is ethical and "purpose-driven."

Based on the success of the Purpose-Driven Leadership Development program in Zambia, the Justice and Ecology Network of Africa (JENA) in the Jesuit Conference of Africa and Madagascar has launched a new *pan-African* Leadership Development and Mentorship program. The idea now is to empower university students in other African countries with people-centred leadership skills. The director of this new program is Charles Chilufya SJ, who is the current head of JENA and who also launched the leadership program in Zambia. (Fr Chilufya was a recent guest of CJI – see page 7 – and wrote the cover article for this issue.)

With headquarters in Nairobi, Kenya, the Leadership Development and Mentorship program has an ambitious agenda for training tomorrow's leaders across Africa. True to Ignatian formation, this agenda is also patient and methodical. The first phase began in February 2019 and will last 10 months. It has three aims: to train 15 university chaplains to provide leadership skills and sup-

port; to develop the leadership capacity of 40 university students in a Training of Trainers program; and to hold an international roundtable conference with 250 African youth.

Once again, CJI is a supporting

partner, for we too believe in a future led by young people who have been formed to serve the common good of all.



Agbonkhianmeghe E. Orobator SJ is President of the Jesuit Conference of Africa and Madagascar

Fr Orobator wrote the following article for Mission News before Tropical Cyclone Idai hit the countries of southeast Africa (see page 6). After the Cyclone, he wrote in a statement: "Disasters such as this one need ... [to awaken our sympathy] to God's creation itself. As humanity, we need to respond to the distress of our planet. Global increase in adverse and calamitous weather conditions is a manifestation of climate change, which we humans are largely responsible for. While the poor are the least responsible for global warming and environmental degradation, it is they who bear the brunt of its effects. Caring for our Home is the surest way of preventing the frequent occurrence of such disasters and of taming their severity. Humanity needs to undergo an ecological conversion spoken of by Pope Francis."

ope Francis has declared, "Never have we so hurt and mistreated our common home as we have in the last two hundred years" (*Laudato Si'53*). There is no injustice quite so appalling and alarming as that visited on mother earth by human beings.

I believe that this earth, our mother, is a gift and the outcome of an intentional act by a loving God who is deeply involved and invested in the process of creating the earth and human beings. Our moral response to this gift implies a duty of care, usually rendered in biblical terms as a form of "stewardship."

Creation was not a definitive act sequestered in an impenetrable and irretrievable historical past. Creation is an enterprise continually being fulfilled, in mutuality and reciprocity. The focus is not so much on how the earth came into being as it is on how it is to be continued and sustained, how it survives. The plan can go awry and human beings can and do mistreat the earth.

But we are not bound inexorably to this practice of ecological violence. We can chart a different course, one of care, healing and protection of mother earth. Protecting, caring for and healing the earth is primarily about protecting, caring for and healing humanity. How we treat mother earth is an accurate measure of how we treat ourselves. Any wound inflicted on our common home is a wound inflicted on ourselves. In the context of the present ecological crisis, commitment to healing the earth sets us on a path toward the survival and salvation of humanity, toward healing ourselves.

At the root of this belief is the realization that the human person and the earth have a vital connection and that both influence and depend on each other. Thus our duty of protection and care invites us to replace the ecology of violence with the ecology of gratitude. The latter manifests as respect, reverence, empathy, solidarity, mutuality, reciprocity, interdependence, generosity, and compassion toward mother earth and toward one another.

Bridging Borders campaign

anadian Jesuits International (CJI) chose *Bridging Borders* as the theme of its Giving Tuesday campaign in November 2018. The inspiration came from Pope Francis' appeal "not to create walls but to build bridges." Together with supporters across Canada, we wanted to do something very positive and concrete to combat the culture of fear that seems so pervasive today, especially when it comes to people who are seen as different or other. As CJI's Outreach Coordinator Pieter Niemeyer put it, the campaign sought to "raise awareness ... invite a response of action rooted in love ... and bring about structural change for the common good."

Numerous Bridging Borders campaign events were held across Canada, from British Columbia to Quebec. More than 1,400 students were engaged in discussion groups or classroom presentations. There were also public events held in 9 cities, each of them featuring one of three guest speakers: Ivette Galván García, Coordinator of the Strategic Litigation Committee with the Centre for Indigenous Rights in Chiapas, Mexico; Fr Nawras Sammour SJ, Director of Jesuit Refugee Service for the Middle East and North Africa; and Fr Mario Serrano SJ, Social Delegate for the Jesuit Conference of Latin America and the Caribbean.

The campaign sought to raise awareness and funds for 3 projects supported by CJI. The **Jesuit Service for Pan-Amazonia** bridges the borders of 5 countries in



Fr Nawras Sammour SJ, speaking in Vancouver at a Bridging Borders event.

the Amazon region through a program that offers bilingual, bicultural education and that honours indigenous knowledge and seeks to build a "common home." In India, the project **Lok Manch** (People's Forum) bridges borders through a rights-based program, advocating for food security, just wages, land and housing rights; as well as quality education for children and protection for women who face violence and trafficking. In Damascus, Syria, the Jesuit Refugee Service is bridging borders though a **Family Support Program**, which offers assistance to internally displaced people, based on need.

These projects clearly indicate what it means to heal divisions and cross borders in today's context. We are happy to report that more than \$135,500 – 35% over our goal! – were raised in the campaign and will go to the 3 projects highlighted. Thank you to all donors, participants and volunteers who helped make *Bridging Borders* a success!

CJI responds to two emergency appeals

Southern Africa Cyclone

More than 2.7 million people in southern Africa have been impacted by Cyclone Idai. They need food, drinking water, shelter, medicine and recovery assistance.

The Jesuits and their collaborators are on the ground in Mozambique, Malawi and Zimbabwe delivering aid, planning reconstruction and rebuilding lives.

Please donate here:

www.canadianjesuitsinternational.ca/cyclone-idai-appeal

Venezuela Crisis

A major political, economic and social crisis is causing severe suffering and shortages of basic goods. Millions of Venezuelans are leaving the country. They need help.

The Jesuits and their collaborators are providing humanitarian assistance and psychosocial support to people affected by the crisis both within Venezuela and in neighbouring countries.

Please donate here:

www.canadianjesuitsinternational.ca/appeal-for-venezuela

Call for a Common Good economy

n 26 March, Canadian Jesuits International (CJI) organized a public event in Toronto on "Africa: Tax justice and the common good." The guest speaker was Charles Chilufya SJ, Director of the Justice and Ecology Network of Africa (JENA) in the Jesuit Conference of Africa and Madagascar.

Fr Chilufya described the role that tax avoidance and illicit financial flows play in depriving African countries of crucial resources. The wealth that is siphoned out of these developing countries by rich individuals and multinational corporations is badly needed for the common good of their citizens – for food, water, housing, healthcare, education and basic infrastructure. He emphasized that the global economic and financial systems that allow billions of dollars to be taken out of Africa without proper taxation is a moral issue, a blatant violation of the basic human rights of African people.

For people in wealthier countries like Canada, Fr Chilufya had a clear message: we have "duty of care," meaning that as fellow human beings there are implicit responsibilities we bear toward others in our global context. He remarked that between 50% and 60% of the world's resource extraction companies are listed on the Toronto Stock Exchange and that Canadians should be concerned

how these companies do business around the world. Recently, for example, Canada's Barrick Gold and the Tanzania government arrived at a tentative agreement to settle a tax evasion dispute with a \$300 million payment by Acacia Mining, of which Barrick is the majority owner. Clearly, such a large amount of money could go a long way in providing basic social services to Tanzanians.

Fr Chilufya urged people to get involved in advocating for fair and transparent laws and practices aimed at greater equality, both within Canada and at the United Nations, where global tax rules could be reformed.



Xavier Network meeting

he Xavier Network (XN), of which CJI is a member, met in Nuremberg, Germany, in early March 2019. The top agenda items were the Venezuela Crisis (see page 6), international disaster relief coordination and child protection in projects worldwide. There were also several international guests. CJI Director Jenny Cafiso, who is on the XN executive committee, and International Programs Coordinator Mercedes Arango-Vasquez, who is on the XN projects working group, participated in the meeting.

The XN is an international mission and development partnership between Jesuit organizations based in Australia, Canada and Europe. Recently, XN has been coordinating its response to Cyclone Idai (see page 6), which hit Africa a week after the Nuremberg meeting.

At the Crossroads with IFTJ

n November 2018, CJI led a delegation of 24 Canadians – from Campion College in Regina, St Paul's High School in Winnipeg and St Bonaventure's College in St John's – to the Ignatian Family Teach-in for Justice (IFTJ) in Washington, DC. The theme of the conference was "Discipleship at the crossroads." There were many workshops available for the approximately 2000 delegates, on topics ranging from climate justice to racial equality.

A highlight for the Canadian delegation was a meeting with students from Ibero College in Tijuana, Mexico. The Ibero students shared what they witnessed of the courage and desperation of migrants passing through or waiting in Tijuana while trying to cross into the United States.

Youth 4 Others: A growing movemen

n 25 April 2019, the sixth annual Youth 4 Others (Y4O) Social Justice Day was held in Toronto. It was the largest meeting to date with 85 students from area high schools participating. The keynote speaker was Emiliano Martínez, who recently came to Canada from Mexico together with his wife and son. He shared experiences of living and working in the border city of Juárez, where gang violence and insecurity are



Keynote speaker Emiliano Martínez.

commonplace and where personal threats led to his family's decision to claim refugee status in Canada.

Emiliano later shared more of his story in a workshop. Other workshop leaders included Sr Petite Lao from the Philippines, Prossy Nambatya from Uganda, Fr Roshan Kiro SJ from

India and three student leaders from St Mary's Secondary School in Pickering, Ontario – Marissa De Cristofaro, Maddie Frechette and Alessandro Patlan.

A highpoint of this Y4O Day was a Skype conversation with Fr Ismael "Melo" Moreno SJ in Honduras, who explained what pushes people suffering human rights violations to leave Honduras and also what gives hope to those who remain behind to struggle for justice and peace.

CJI's Y4O program is inspired by Fr Pedro Arrupe SJ; it aims to encourage and equip high school students to be "youth for others." The Y4O Social Justice Day is an annual highlight event of the Y4O program.



Youth 4 Others in Ancaster, Ontario.

Last year was special not only because it marked the fifth anniversary of the Y4O program but also because it was the first time CJI organized two Social Justice Days. The first was held as usual in April for students in the Greater Toronto Area. The second was held in November at Mount Mary Retreat Centre in Ancaster, Ontario. The latter Y4O Day drew 70 students from 4 schools in the Hamilton area. Fr Mario Serrano SJ of the Dominican Republic was the keynote speaker. It was a successful first Y4O Day outside the Toronto area, part of what we hope is a growing movement of youth in Canada.

Thank you, Kenneth!

II said farewell to Kenneth Vaz in December 2018. Kenneth was our Office Administrator and an integral member of our team for more than three-and-a-half years. Calm, competent, caring, committed – Kenneth was all these things and more. He kept us all organized and moving forward with his consummate technical and troubleshooting skills and he encouraged staff and supporters alike with his open, cheerful manner. Ken continues to provide key services for CJI on a part-time basis during a transition period. Looking ahead, we wish him all the best in his future career and say a big THANK YOU to him for being with us!

SUPPORT THE COMMON GOOD!

Please give to CJI. Your donation will help to promote an economy of the common good in Africa, Asia and Latin America.

Please give generously by making a one-time donation, a regular monthly donation or a bequest in your will.

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