

Note of Symposium for Global Solidarity Tax (Summary)

【Session 1】 Opening Addresses and Keynote Speech



Mr. Tetsuji Tanaka, President of the Forum for Global Solidarity Tax

We began our work on international solidarity tax around 2004, primarily on Tobin tax. We were invited to “Paris International Conference on Innovative Financing for Development”, held in Paris in February 2006. This movement led to the launch of Parliamentary Group in Japan in February 2008. The Ministry of Foreign Affairs in Japan has been requesting for international solidarity tax in tax reform since fiscal year 2010, as the momentum reached its peak with the Leading Group General Assembly. As the result, the statement “Consider International Solidarity Tax in accordance with progress of international efforts” was included in “Comprehensive Reform of Social Security and Tax”.

Unfortunately, we have not come to realize international solidarity tax. We would like to make movements for G20 in Osaka next year.



Mr. Seishiro Eto, Member of the House of the Representatives, Chairperson, Parliamentary Group on International Solidarity Levy

Many precursors had made efforts to realize international solidarity tax. I would like to succeed their accomplishments and fulfil my duty as Chairperson. I would like to make this a symposium that realizes international solidarity tax.

Foreign Minister Taro Kono has worked the harder than any other Foreign Ministers for international solidarity tax, as far as I know. He has appealed the realization of international solidarity tax in international conferences held in various countries. G20 will be held next year in Osaka. We are counting on Minister Kono’s initiative and leadership.

The Parliamentarians’ League for International Solidarity Tax had been trying many times. This time, Mr. Yoichi Miyazawa, tax commission chief of Liberal Democratic Party attended our Parliamentarians’ League’s general assembly and made a speech. These two cards were difficult to come together.

We will work hard to realize this international solidarity tax in 2019.



Mr. Taro Kono, Minister of Foreign Affairs

I thought that the world will have a little more peace when Cold War ended. However, last year the number of refugees and displaced people became the largest in the history. Just as the disastrous flood in Western Japan, various types of natural disasters are increasing.

Unfortunately, developed countries seem to be getting tired of assisting. Japan once had the largest amount of ODA reimbursement, however, it has halved since. It is very difficult to reverse this trend.

According to the estimation by UNCTAD, there is 2 trillion and 500 billion dollars of shortage annually for achieving SDGs. I would like to ask you to progress the discussions on how to fill this financial gap without depending on countries' budgets. International solidarity tax could be an effective option.



Dr. Fumio Kaneko, Honorary Professor, Yokohama City University

First, I would like to speak on what the international solidarity tax is for. As we entered 21st century, things such as people, things, money and information are moving across borders. This creates a global society, a society with larger scope than traditional countries. While global societies bring benefits to people who live in the region, they also bring disadvantages such as environmental issues, poverty, infectious diseases and financial crisis. In order to cover those disadvantages, the system is needed to charge people who is benefitted from global society and redistribute wealth.

International solidarity tax is charged on activities that cross borders. Revenues are spent for addressing issues that global societies face.

Oliver Holmes, former Associate Justice of the Supreme Court of the United States said that "Taxes are what we pay for civilized society". If I am allowed to borrow this expression, I would put it this way; "International Solidarity Tax is what we pay for Global Society". Although they are still so far from implementation, there are many types of international solidarity tax concepts. They can be categorized to charges on transportation, such as air tickets and vessels, charges on trade, for example currency exchange and e-commerce, there are also charges on activities related to natural environment, tax charged directly on multinational corporations and even Global Asset Tax charged on ultra-high-net-worth individuals who utilize tax haven to accumulate wealth.

It is estimated that a lot of money is needed for achieving SDGs by 2030. For example, 281 billion dollars are needed to meet basic human needs. The world's ODA now is between 160 billion and 170 billion, so that is not enough. If you add money needed for climate change,

it would be 1 trillion dollars. There is another estimation by UNCTAD says that 2 trillion and 500 billion dollars are needed.

If you trace the history of International Solidarity Tax, you will get to Tobin tax back in 1970s. American economist named James Tobin suggested this tax in order to control speculation in foreign exchange market. Then in 2000s, when Millennium Development Goals were set, the concept of International Solidarity Tax was born as the innovative source of financing. Civil societies in Japan has worked on this tax for more than ten years. Parliamentarians' League was launched in 2008. International Solidarity Tax Council, also known as Terashima Committee was launched under cooperation between civil society and parliamentarians' league. Two reports were issued.

There is a need for governance that support global society. There seems to be sprouts of global governance that exceed the limits which traditional international organizations have had. The framework for SDGs itself looks like an experiment for exploring new global governance. Paris Agreement is another kind of global governance. There is also BEPS project by OECD and G20 to restrict tax avoidance multinational corporations. There are various implementations by EU now, but EU itself is an organization above sovereign states. I believe Japan is expected to cooperate with European nations and take the lead in making a new system design that support global society. We anticipate Japan's initiative at G20 in Osaka next year.

I would like to repeat the expression to wrap up my speech, "Taxes are what we pay for civilized society, International Solidarity Tax is what we pay for Global Society".



Ms. Kumiko Tsuda, Graduate student, Hokkaido University, Graduate School of Law, Research Fellow (DC1) of Japan Society for the Promotion of Science

I have studied global tax, especially EU's political process on financial transaction tax. As a part of my study, I stayed in Brussels, Belgium from March to June this year to interview with policy makers of EU's financial transaction tax. I would like to report on EU's financial transaction tax and also French financial transaction tax which has been introduced prior to EU's financial transaction tax.

As Dr. KANEKO introduced previously, financial transaction tax evolved from Tobin tax, designed to charge on foreign exchange. Recently, however, a broader financial transaction tax is being discussed especially in Europe, after the collapse of Lehman Brothers in 2008 and the EURO crisis in the year after. The purpose was to have financial sector, who were saved by taxpayers' money, give something in return to the society. Then there came opinions that this should be done through common tax.

Various estimations have been made, for instance, European Commission estimated that the amount of tax revenue from the 10 European countries would be between 30 to 35 billion Euros. That would be around 4 trillion and 600 billion Japanese Yen.

I would like to point out three aspects of EU's financial transaction tax. First aspect is that it is charged on broader transactions compared to Tobin tax. Although this might lessen the purpose of restricting speculation, there is still high interest in this purpose. Second aspect is its scope. It would be ideal to introduce Tobin tax and global tax throughout the world, however, it is difficult to get agreements globally. From the results of discussions made by EU, they came to believe that it is possible to introduce this tax in some countries if they meet particular conditions. Some countries like France or Italy have already introduced this tax on their own.

Third aspect is its usage. Indeed, there are various interests directed toward this tax. Along with usage to international issues such as climate change and poverty, some say that it should be used for Brexit to take place next year, some say it should be used for immigration and refugee issues, or some say that it should be used as national finance.

I would like to conclude that the introduction of financial transaction tax is being negotiated and discussed steadily, and France has already introduced financial transaction tax for international cooperation. This shows that financial transaction tax for international cooperation can be realized. As I met people in Brussels and other EU nations, people always asked me about Japan's intentions. They are interested because they expect that if Japan, a country with a big market joins, financial transaction tax can have more stable operation.

I also believe that Osaka Summit next year will be an important year to make progress.

【Session 2】 Comments and Speeches for Support

Comments from former members of Parliamentary Group



Mr. Yuji Tsushima, Former Chairperson, Parliamentary Group on International Solidarity Levy

I was appointed the first Chairperson of Parliamentary Group on International Solidarity Levy 10 years ago and I stayed in that position until I retired shortly after.

I was shocked when I read the article on world's international cooperation on poverty and health featured in "The Economist" this May. It said that there is nothing special about Japan's cooperation. In contrast, it said that China is very active. I would like to ask Ministry of Foreign Affairs to take this seriously and work hard to somehow introduce international solidarity tax in Japan. Korea has already introduced this tax.



Ms. Wakako Hironaka, Former Acting Chairperson, Parliamentary Group on International Solidarity Levy

I retired 10 years ago, and I have been wondering what is going on with International Solidarity Tax since then. 21st century has been the century of war and century with higher level of inequality. I took part in the launch of Earth Charter at the beginning of 21st century. MDGs were set by United Nations and other counterparts, and then came SDGs in 2015. Despite various efforts being made, there is not enough money. I wish that the issues the world is facing today can be addressed as soon as possible by many people sharing the idea of tax that is charged broad and thin, enabling each and every citizen to make contribution of some kind.

Introduction of former parliamentary group members

-Mr. Tsuyoshi Saito

-Mr. Naofumi Inuzuka

Introduction of parliamentarians

-Mr. Masaaki Taniyai, Komeito, member of the House of Councilors

-Ms. Yuriko Yamanaka, Constitutional Democratic Party, member of the House of Representatives

-Ms. Wakako Yamamoto, Constitutional Democratic Party, member of the House of Representatives

-Mr. Kisaburo Tokai, Liberal Democratic Party, member of the House of Representatives

Speeches for support



Mr. Jitsuro Terashima, Chairperson, Japan Research Institute

The first propulsion committee on International Solidarity Levy was launched in 2009. One of the obstacles we felt back then was the technical feasibility of actually putting charge, for example, on foreign exchange. Then the era of big data and AI came in the following decade. As we can see from EU's efforts, the platformers, or GAFA (Google, Apple, Facebook, Amazon) are gaining much power and making International Solidarity Levy technically feasible.

I went to Silicon Valley in San Francisco last month to see why Japanese industry is losing speed. If you add GAFA that I mentioned earlier and Microsoft, their market capitalizations will be more than 400 trillion Japanese Yen. The market capitalization of Toyota, the biggest Japanese company is only 23 trillion Japanese Yen. Hitachi Ltd. is only 4 trillion Japanese

Yen. The platformers together with Chinese companies Tencent and Alibaba are now being called “New Seven Sisters”. Until recently, this name meant oil majors. We are facing a world with much evolved ICT.

Japanese translation of “Demain, qui gouvernera le monde?” by Jacques Attali’s was published last month. This book is worth reading for those of you who gathered today. In this book, you should focus on the relationship between Jacques Attali, who is 74 years old and Emmanuel Macron, who is 40. You will see clearly that it is Jacques Attali who trained Macron. France is now leading the discussion of International Solidarity Tax. France, Germany and other European countries on the continent, with positive effect by United Kingdom’s withdrawal, 10 countries are now directing their efforts to International Solidarity Tax as a policy science. He points out that countries such as France are becoming hollow due to governments’ and nations’ break ups and there needs to be a brand new type of community, a platform, a paradigm to overcome inequality and poverty. He is commenting on approaches close to International Solidarity Tax, and that is what drives Macron and Europe.

The key will be cooperation with Europe. Economic Partnership Agreement is not just about free trade.



Mr. Laurent Pic, French Ambassador to Japan

As you all know, SDGs aim at ending epidemics of AIDS, Tuberculosis, Malaria as well as neglected tropical diseases by 2030. For more than 30 years, France has met the fight against major pandemics, particularly against HIV AIDS, one of the top priorities of global health and development policy. Fifteen years ago this commitment was materialized at international committee level by two major initiatives, The Global Fund against AIDS, Tuberculosis and Malaria and GAVI Alliance for Immunization were launched.

In this context, UNITAID was established in 2006. Originally thought as drug purchasing facility, UNITAID has made it possible to develop accessible and easy operated diagnosis & treatment tools and approaches that better answer the needs of population. These innovations can then scale up by Global Fund. UNITAID has helped to divide by hundred the cost of its treatment, from 10,000 dollars to 100 dollars per customer, to multiply by 4 the detection of Tuberculosis case with new diagnostic kit, and reduce Malaria mortality by 50% through the introduction of new and better treatments. UNITAID is a truly innovative international solidarity tool, closely associated with innovative financing for international solidarity.

The idea of solidarity tax was put in place by former President Jacques Chirac in 2002. The solidarity tax on airplane tickets which enabled financing to UNITAID was established in

France in 2005. Through solidarity tax, France has invested 1.5 billion Euros in UNITAID since 2006 and committed as first donor.

We are serious about SDGs, and we know we have to introduce innovative financing. Time is constrained, and in that context innovations shall accelerate the pace of the fights against pandemics with more powerful, easy to use, accessible and robust tools.

As the final message before concluding, I would like to talk about the decision made by President Emmanuel Macron in 2019, the sixth replenishment conference of The Global Fund. President Macron says there is an opportunity to promote global health issues and achieve SDGs of eliminating AIDS, Tuberculosis and Malaria by 2030. France has been the founding member of Global Fund, and its second largest contributor with more than 4.8 billion dollars since 2002.

Next year, in the capacity of chairs of G20 and G7, Japan and France have the common responsibility with regards to SDGs. Together, we can break new grounds in the achievements of Universal Health Coverage. Together, we can contribute to further building of environment that foster innovations in inclusive global health.

So, let's work together.



Ms. Carla Haddad Mardini, Public Partnerships Division, UNICEF Headquarters

As our distinguished guests have already shared, ODA is not enough to meet ambitious SDGs, and innovative financing mechanisms such as solidarity tax have the potential to make a huge difference in the lives of children at the heart of the agenda 2030. I would like to share with you couple of our examples of innovative financing mechanisms to mobilize more resources for children and young people.

UNICEF has been engaging with Leading Group of innovative financing for development led by the secretary general Mr. Philippe Douste-Blazy, who also have established and served as the chairman of UNITAID.

The Republic of Korea introduced an air ticket solidarity levy entitled Global Diseases Eradication Fund, established to prevent and control infectious diseases in developing countries. Thanks to this fund, UNICEF received 5.9 million USD for water sanitation and hygiene in Sudan for our activities there and 4.9 million USD for the Cholera response in Tanzania for the period covering 2019 to 2021.

These examples show the important impact of innovative financing. We therefore plead the Government of Japan to consider using revenue from levy for children's matters such as health and education, in order to meet the pledge by Japan's Prime Minister of 1 billion

assistance focusing in children and youth in the context of SDGs.



Ms. Sanne Fournier-Wendes, Chief of staff, UNITAID

UNITAID was established in 2006. We were established with thinking of solidarity in line. We were established through the idea of solidarity towards low and lower middle income countries. We were established early on as drug purchasing facility, but we evolved to away from that since.

Increased needs, but funds are plateauing, what do we mean by that? In 2000 11 billion dollars were spent on ODA for health. In 2010 this has increased threefold to 33 billion. If you look only at HIV, TB and Malaria, this increase was eightfold, so much of the funding went to these specific diseases. International funding for health is plateauing. If you look at 2018, there is a slight increase, but we do not see the increase we've seen in the past.

Now I would like to speak about two things. Raising money innovatively, and spending money innovatively. 66% of the funding from UNITAID comes through innovative financing. The first way is the solidarity tax on airplane tickets. Through this we have been able to mobilize 2 billion dollars. There is also financial transaction tax. UNITAID commissioned a report in 2011 that showed that inflows into the G20 countries could amount more than 265 billion if financial transaction tax is put on board. In EU, 11 countries have committed to implement the tax but only France affectively is doing at the moment.

Talking of solidarity tax on air tickets, for Europe, if the 11 countries that today have spoken about that have committed to the tax were to be implemented, this could raise up until 57 billion Euros.

Let me now turn and speak about how we spend this money in innovative way. If we are to reach SDGs No.3, innovation plays an absolute key role. UNITAID identifies and brings to market better health products. Products that maximize the effectiveness of investments, allowing us to do more with less. Bringing better health products that are better adopted to the populations that need them and have less side effects. Products that combat disease quicker, cheaper and more effectively that free our resources and be used by less qualified staff in remote locations and build health systems.

How do we do this? We work on overcoming barriers. We connect the offer of innovation, the innovators, the upstream partners with the downstream, with the countries and the needs to ensure access to health products.



Ms. Mihoko Kashiwakura, Head of Japan, Bill & Melinda Gates Foundation

First, I would like to briefly introduce our foundation. As many of you know, when G20 was hosted by France in 2011, Bill Gates attended by President Sarközy's request. He spoke on the need for new sources of funding and the need for expanding the existing sources. As Japan is hosting G20 next year, our foundation would like to give full support if we could have the opportunity under Japan's leadership.

Let me explain the handouts. The statistics for each SDG and the scenarios for 2030 are shown. There are two messages that Bill and Melinda are sending out recently. The first message is that the world is steadily making progress. The statistics on poverty, maternity mortality and mortality rate of children under 5 years old have shown improvements that the humans have never seen in its history. If you hear the news, it seems that the negative information is dominant, however, if you look at the statistics, there is no better era.

The second message is that each and every one of us are related to the scenario to 2030 and the whole world can achieve SDGs, if awareness of each person could reach governments or other organizations.

To achieve SDGs, the progress report for the whole world and human being, our foundation is willing to give any support.



Ms. Satoko Itoh, Managing Director and Chief Program Officer, Japan Center for International Exchange (JCIE); Assistant Director, Friends of the Global Fund, Japan

I would like to speak from different perspective on how we can get ordinary Japanese people to agree to paying this solidarity tax, for instance, tax on air tickets. People who gathered here have high interest, so there would not be much discussions, but if you step outside, there are many people who would ask why a country like Japan, a country with one of the world's largest debt, a country with aging issue, a country with high burden of social security have money to spend on international cooperation.

Then how should we move people? Let me point out three things.

First, it will make Japanese people safer from infectious diseases. If you take TB for example, 1.3 million people are killed annually, and that is happening in Asia. India is the largest, then comes Indonesia, China Philippines and Pakistan. These 5 countries comprise half of the whole world. Both South Korea and North Korea are high burden countries, although they are not in the top 5 countries. Specialists agree that TB in Japan cannot be lessened unless

TB in Asia is under control.

Second, investing on the fight against infectious disease will benefit Japan's economy. WHO estimated that if the world could eliminate Malaria by 2030, there would be 4 trillion dollars of effect on the economy.

These two points were purposes for single country. The third point is that it is a chance to take leadership in international society. G20 next year would be a huge opportunity for Japan and I am counting on the government's decisions.



Mr. Masaki Inaba, Executive Director, Japan Civil Society Network on SDGs

It seems that there are many people who lost track of where the very start of SDGs is. It is poverty, sustainable society without inequality. One of the biggest contradictions lie between profit and redistribution.

Global platform companies, or four companies called GAFAs and others have already made mechanisms to make profit across borders, utilizing science and technology innovations such as IT. However, all the redistribution systems are run on country level.

For example, huge country like China, India and Japan, as well as small countries like Sao Tome and Principe are all redistributing on country level. While the problem is how to enlarge redistribution system from country level, the discussions on financing development for SDGs are pushed deeper into country level.

I believe that this contradiction could lead to serious crisis around the globe. If the redistributions for the companies that make profit on global level stays at country level, the global inequality as well as the inequality in each country will grow much bigger. Unless we make a new tool to make changes, this contradiction will grow bigger and lead to the destruction of existing international orders. I feel that there are already some signs of it.

President Trump was born as the result of this contradiction. Brexit is also a consequence of this contradiction.

We need tool for discussions on how to realize global redistribution, not putting everything back to country or ethnic level. I think International Solidarity Tax could be the tool, and UNITAID or solidarity levy on air tickets are the first global redistribution system. We need to create global redistribution system for global profits. If we fail, there will be global crisis, and the first signs were seen in US and UK, the leaders of today's world.

It is very important that Japan will lead the creation of this new system in the context of G20 next year.



Ms. Yuka Iwatsuki, President, Action against Child Exploitation (ACE)

How many economic agents out of world's top 100 agents today do you think are companies? The answer is 69. We are living in a world where companies have larger budget than most of the countries.

In 2011, UN published "Guiding Principles on Business and Human Rights", suggesting that companies are responsible for forced labor and child labor in their whole supply chain. That is included in SDG 8.7, "Joining forces globally to end child labour, forced labour, modern slavery and human trafficking".

As we commit on addressing child labor issues in India and Ghana, we see examples of technology and innovations bringing negative impact.

I agree that the spirit of SDGs is important. I was impressed not only by the numbers of goals and targets, but also by the expression "We could be the first generation to eliminate poverty, or the last generation to have opportunity to save the Earth".

We know how much we need to achieve SDGs. We do not know how to procure that money. Today I am convinced that this global international solidarity tax could be a hope. I would like to cooperate with you on this discussion from now on.



Mr. Masanori Kawasaki, Associate Director, TB Projects, Otsuka Pharmaceutical Co., Ltd.

We made a new drug called Delamanid. There was no drug made worldwide in the last 50 years. We started selling Delamanid in Japan and Europe in 2014, and since 2016, we are on our way to distributing the drug throughout the world by Global Drug Facility.

Let me share with you the efforts by UNITAID to end TB, as a big issue of SDGs.

Among the efforts by UNITAID, we are cooperating on the project named "Expand New Drug Markets for TB", or "END TB" for short.

The point that we feel this program is very innovative is the effort to bring innovations as soon as possible to developing countries. Innovations usually occur in developed countries and then they are distributed to developing countries. However, the countries that need the innovation most tend to have weak health systems and it is difficult to proceed introduction of new drugs on their own.

There are mechanisms in each country to support research and development, however, there are not so many mechanisms to deliver these innovations to where they are needed, mechanisms to support access.

I think that UNITAID's action utilizing solidarity levy on air ticket is very useful and I expect this kind of scheme will be reinforced and enlarged.



**Mr. Hiroo Aoba, Representative of PSI (Public Service International)
Tokyo Office**

As you all know that OECD together with G20 are making efforts to address issues on tax avoidance, after the exposure of panama papers.

This can be explained as a scheme to restrict multinational corporations to avoid taxes and let countries including developing countries have more tax revenues.

PSI has affiliate organizations in 172 countries, so we meet worker and government delegates from many countries. At first, I was surprised that I rarely heard the opinion that they want Japan to increase ODA. Political leaders asked for more serious international discussions to increase opportunity to collect taxes.

I am not saying that international solidarity tax is not important. Both Financing from other countries and financing internally needs to be discussed in line.

What I would like to ask you is to activate discussions, not only on where we charge but also on its usage so that specialists and citizens can see.



**Prof. Koyu Furusawa, Faculty of ECONOMICS "KOKUGAKUIN"
UNIVERSITY**

I feel great expectations, and at the same time, great insecurity to SDGs. Three pillars of sustainable development, namely environment, economy and society, are not working together. Each implementation on SDGs is

excellent, however, we need to see the whole picture. It seems that the perspective of seeing the whole system is weak.

International organizations and United Nations have been supporting the world's order since the end of the war. The very core of this support such as the Security Council is malfunctioning. Instead, the other UN related organizations are now supporting the world, however, they are divided and not fully functional. Efforts on achieving SDGs are now being done by these organizations. It is important to connect these efforts. Japan can contribute by reinforcing the network to have more cooperation on funds and plans.

Science and technology can be a big obstacle. Unfortunately, they have overcome the regulation by our society. We have not managed to suppress climate change. In the area of biodiversity, gene recombination, genome editing and synthetic biology are being out of control.

There are tools to measure achievements of SDGs and the results have been announced this year. Unfortunately, Japan's ranking is falling. The effort on international solidarity tax as well as strengthening the links between people shall make the next society.

【Session 3】 Adoption of the Declaration



Ms. Noriko Shirasu, Executive Director, RESULTS Japan

1. We fully support initiative by Foreign Minister Kono and Ministry of Foreign Affairs while pushing forward actions to raise citizens' voice to have specific roadmap for introducing international solidarity tax written in the Outline of the 2019 Tax Reform Proposals, leading to introduction of international solidarity tax firstly in Japan.

2. In order to consider specifically the introduction of international solidarity tax, we demand a cross sectional committee covering ministries and agencies as well as “expert review committee (interim)” comprised of specialists, experts and representatives from NGOs and civil societies, established under the committee. We will join and cooperate with this committee, while give full support on occasions such as public comment opportunities.

3. Toward G20 summit to take place in Osaka next year, we will make full use of our own network to push other G20 countries and implement various campaigns such as signature collecting campaign and side events to gain momentum, so that it would be easier for Japanese government to call for discussion on a new funding source for promoting SDGs, including international solidarity tax.



Mr. Hideo Suzuki, Ambassador, Assistant Minister for Global Issues/Director-General for Global Issues, MoFA

As many speakers have mentioned, G20 will be held next year in Osaka, and TICAD will also be held. In UN Headquarters, there will be the first top level meeting on SDGs. We would utilize this international movement to gain momentum in Japan.

Things do not move by just the government saying we need this. We need citizens, tax payers, to understand deeply. We need to have clearer vision of what we use this tax for and what kind of society we want to realize in Japan and in the world. I believe 2019 is the year to start. I was very much inspired by this declaration. I feel that the remedy for having citizens understand and gaining momentum on solidarity tax is included in this declaration. With this strong support, Ministry of Foreign Affairs will make statements in this year's tax reform and make efforts to realize international solidarity tax.

Symposium on International Contributions for the SDGs and International Solidarity Tax Declaration

July 26, 2018

International solidarity tax was raised in Paris in 2006, by partnership and cooperation between governments, international organizations and non-governmental organizations (NGOs), leading to international efforts such as 14 countries' introduction of solidarity levy on air tickets. In Japan, a non-partisan league named "Parliamentary Group on International Solidarity Levy" had been organized in 2008, and Ministry of Foreign Affairs have been proposing its establishment as a new tax in tax reform request since fiscal year 2010. Achievements have been accumulated, such as the statement "Consider International Solidarity Tax in accordance with progress of international efforts" being included in "Comprehensive Reform of Social Security and Tax".

However, never has there been international solidarity tax of any kind introduced, for it kept falling short of being written in the tax reform outline.

Yet, the development goals that countries need to achieve through cooperation shifted from "Millennium Development Goals (MDGs)", which mainly set target on eradicating poverty in developing countries, to "Sustainable Development Goals (SDGs)", which includes both developing and developed countries with universal vision to "leave no one behind". Since SDGs' aim is to integrate economy, society and environment, demand for funding is emerging, with its amount much greater than MDGs.

The estimated shortage of funding is 2.5 trillion USD (UNCTAD) for developing countries alone. 150 billion USD, the amount of Official Development Assistance (ODA), is desperately insufficient. The expectations to international solidarity tax as a new source of funding is growing even larger, as public funds are essential especially for meeting Basic Human Needs (BHN) of countries and people living in poverty, such as clothing, food and housing, water, sanitation, health and education.

Japan will be hosting G20 Summit in Osaka next year. It is unfortunate that a new type of public funding has not been discussed since G20 Cannes summit, held in 2011. Foreign Minister Kono's proposal for international solidarity tax at G20 Buenos Aires Foreign Ministers' Meeting has been gaining positive reputations both domestically and internationally. From the bottom of our hearts, we pay honor and give our assent to his determination to take initiative internationally, as seen in the statement at the general assembly of the Parliamentary Group on International Solidarity Levy, "to further arrange environment for introducing international solidarity tax by enhancing atmosphere and action for progress towards SDGs on occasions such as G20, TICAD VII and UN High-Level Political Forum, which take place next year".

With above-mentioned background and perspective, participants of this symposium as a whole make following declaration to clarify the position to demand the foundation and promotion of international solidarity tax, both in Japan and in the world, in order to help the progress of SDGs;

1. We fully support initiative by Foreign Minister Kono and Ministry of Foreign Affairs while pushing forward actions to raise citizens' voice to have specific roadmap for introducing international solidarity tax written in the Outline of the 2019 Tax Reform Proposals, leading to introduction of international solidarity tax firstly in Japan.
2. In order to consider specifically the introduction of international solidarity tax, we demand a cross sectional committee covering ministries and agencies as well as "expert review committee (interim)" comprised of specialists, experts and representatives from NGOs and civil societies, established under the committee. We will join and cooperate with this committee, while give full support on occasions such as public comment opportunities.
3. Toward G20 summit to take place in Osaka next year, we will make full use of our own network to push other G20 countries and implement various campaigns such as signature collecting campaign and side events to gain momentum, so that it would be easier for Japanese government to call for discussion on a new funding source for promoting SDGs, including international solidarity tax.