

THIS IS RUBBISH



SOLUTIONS TO FOOD WASTE AND POVERTY

In this policy briefing, we set out in more detail the case for systemic solutions to food waste and poverty. If you'd like to get involved in actions and campaigns in support of these solutions, please see our Toolkit For Change at <https://www.thisisrubbish.org.uk/plentytoshare/>

THE CASE FOR TACKLING FOOD WASTE

Tackling the UK's food waste ambitiously would free up huge amounts of resources to feed everyone in the UK and tackle climate change. Halving the UK's food waste, and planting trees on the 3 million hectares of grassland this would save, would reduce and offset the equivalent of 11% of the UK's total emissions¹. It would also save enough cropland to grow enough potatoes and peas to feed about 28% of the UK population².

TIME FOR FOOD WASTE REGULATION

Voluntary action by UK businesses on food waste has proved slow and untransparent (see the boxes below 'A Climate of Secrecy' and 'Slow to Act'). After a decade of giving businesses a chance to get their house in order, it is time for government to up its ambition and introduce regulation.



Time and again, we have seen that businesses drag their feet voluntarily, whereas regulation gets the job done. For instance, for years supermarkets failed to act to reduce plastic bags – but with the introduction of the plastic bags tax, the number of plastic bag given out fell by 95% in 5 years³. The recent ban on plastic straws, stirrers and cotton buds shows what's possible when public pressure creates the political will to act⁴.

Regulation on food waste is also popular. 72% of participants in the UK's first Climate Assembly supported taxes and incentives to reduce food waste⁵. Food waste has been ranked the highest consumer concern when it comes to food (above food prices and health) for several years⁶.

OUR RECOMMENDATIONS

This Is Rubbish are calling for the UK and governments around the world to:

1. Introduce legally binding targets to reduce UK food waste by 50% from farm to fork by 2030, against 2015 baselines.
2. Introduce mandatory food waste measurement and reporting, for all businesses above a certain size.
3. Introduce mandatory participation in food waste reduction efforts, for all businesses above a certain size.
4. Increase taxes on landfill and introduce taxes on incineration, to reduce food waste going to these destinations.
5. Increase funding for food waste prevention and measurement, including of primary production food waste.

TIME FOR FOOD WASTE TRANSPARENCY & PARTICIPATION

Momentum for food waste regulation has been mounting, growing out of increasing frustration at the slow speed of industry action. The House of Commons environment select committee advised in 2017 that the UK government should “require food businesses over a particular size to publicly report data on food waste”⁷. Rather than act immediately, in 2018 the UK Government committed to a consultation on mandatory food waste reporting⁸, which is expected in late 2020. Frustrated by the lack of transparency from other UK food businesses, Tesco said in 2019: “Publishing food waste data is vital and must be mandatory if the UK is to achieve SDG 12.3 to halve food waste by 2030. The Government has indicated it will introduce mandatory reporting and we call on them to do this urgently”⁹. Sainsbury’s has previously called for mandatory reporting¹⁰. By 2020, the convenors of the UK’s voluntary food waste agreements WRAP said “Now is the time to get your act in order because mandatory reporting is coming. It’s not a question of if it’s a question of when”¹¹. It will be essential to raise public pressure to ensure this materialises as soon as possible, and in a strong form.

A CLIMATE OF SECRECY

For years, This Is Rubbish and other campaigners in the UK have urged food businesses to measure how much food they are wasting and report this publicly. After publishing a report on compulsory food waste reporting¹², This Is Rubbish gained the support of over 294,000 people for its Stop the Rot petition calling for businesses to publish their food waste¹³, and other high profile campaigns led by Hugh Fearnley-Whittingstall, Feedback, TearFund and others also called for transparency. But businesses have failed to publish their figures, building a wall of secrecy around how much they waste. This is a major barrier to fixing the problem, and stops companies being held accountable.

Tesco first reported their food waste data in 2013, and following pressure from This Is Rubbish and other campaigners, in 2017 convinced many of its suppliers to report their food waste data as well. However, other businesses have been extremely slow to follow. This Is Rubbish met with many supermarkets during its Stop the Rot campaign, and they were extremely resistant to working with their suppliers to publish their food waste data.

In response to threats of regulation, a new agreement (the ‘Food Waste Reduction Roadmap’) was set up whereby businesses agreed to voluntarily report their food waste figures. However, signing up to the agreement only commits businesses to “work towards” public food waste reporting as “best practice”¹⁴, with no penalty for non-compliance. Even if the agreement remains

on track, we will have to wait until 2026 for 250 businesses to sign up to the agreement (with no guarantee they will meet “best practice”).

By 2020 – nearly a decade after the first voluntary food waste agreement in the UK – only 60 businesses were reporting their food waste publicly (most of them Tesco suppliers), with 138 still sharing data privately with WRAP and the rest reporting no data at all¹⁵.

NOT STEPPING UP

Even despite the low ambition of the UK’s voluntary food waste action, it has been a struggle to get businesses to sign up to participate. This significantly slows the pace of action possible. A landmark RSPB study of the effectiveness of voluntary commitments found that many schemes were undermined by low rates of private sector participation and the resultant lack of a ‘level playing field’ for those participants seeking to improve their performance¹⁶.

In April 2017, the Commons environment select committee said that they were “disappointed to hear that a large number of manufacturers had not signed up to [Courtauld’s food waste] targets” and called on “WRAP and the Government to re-double their efforts to increase participation in the Courtauld process”¹⁷. Later in 2017, the UK government intervened in an effort to boost participation¹⁸. Participation from the catering and primary production sectors is still especially low.

Even amongst those who have apparently signed up to participate in voluntary agreements, proof of actual action is in short supply. In 2020, WRAP reported that of the 261 businesses who have signed up to the Roadmap, over a third had not yet provided any evidence that they are implementing it¹⁹ – with no apparent repercussions for this.

TIME FOR LEGALLY BINDING FOOD WASTE TARGETS

Momentum has also been building for legally binding targets to halve UK food waste. In 2017, the House of Commons environment select committee recommended an ambitious “national food waste target” be formally adopted by the UK²⁰. The government’s Waste Strategy also committed to “Consult on legal powers to introduce mandatory targets for food waste prevention”²¹, although this would be “subject to progress made by businesses to reduce food waste”²². This consultation seems to have been indefinitely delayed, and the UK’s businesses have been keen to argue that they



have been doing enough not to need regulation, despite extremely slow progress (see box below ‘Slow to Act’). So it will be essential to build public pressure to ensure that action is taken.

In 2015-16, the Food Waste (Reduction) Bill set out to introduce mandatory targets to halve UK food waste by 2030, accountable to the Secretary of State²³. Although the Bill did not progress far through Parliament, it provides a good template for what regulatory targets could look like.

SLOW TO ACT

Voluntary action by food businesses in the UK has led food waste in the retail, manufacturing and catering sectors to decrease from 3.11 million tonnes to 2.88 million tonnes in the seven years between 2011-2018 – a disappointing 1% decrease per year. This is perhaps unsurprising, as a landmark RSPB study of the effectiveness of voluntary commitments found that the majority of schemes set “unambitious targets”, with many also failing to achieve these targets²⁴.

More positive progress in the manufacturing sector (3% reductions per year) has been largely offset by estimated increases in food waste in the catering sector (3% *increases* per year), although because neither the UK government or businesses have funded proper measurement in the catering sector in recent years, we do not actually know how accurate this increase in food waste is.

We only have rough estimates for the level of food waste occurring on the UK’s farms, because neither the UK government or businesses have ever funded robust measurement. Current best estimates are that between 0.9 to 3.5 million tonnes of food is wasted on UK farms, plus an estimated 1 to 2.9 million tonnes of food surplus (much of which is human edible food fed to livestock)²⁵. As a result, farms have currently been excluded from the UK’s national targeted reductions of food waste, despite potentially accounting for more than half of food wasted by UK businesses²⁶.

If we assume that the rate of food waste reduction on farms is probably lower than for sectors targeted by voluntary agreements, then the real rate of food waste reduction across all UK food businesses from farm to retail is probably somewhere between 0.5 to 1% reduction per year.

The UK’s voluntary commitments aim to continue at this slow speed. The UK’s voluntary commitments are only planning to reduce retail, manufacturing and catering food waste by 0.54 million tonnes²⁷ from 2.88 million tonnes in 2018 to 2.34 million tonnes by 2030 – 15 years for a 19% decrease, about 1.5% per year overall. Primary production food waste is for the foreseeable future excluded from targets, so the overall ‘farm-to-retail’ rate of change in UK food businesses may be half that. It does not seem unreasonable to say that businesses can do better than this.

A RIGHT TO FOOD, NOT SCRAPS FROM THE TABLE

We have mentioned already that halving the UK’s food waste would save enough cropland to grow potatoes and peas to feed about 28% of the UK population²⁸ - more than enough to feed the 8.4 million (10%) people in the UK currently living in food insecure households²⁹.

But producing that food will not automatically get it into the hands of the people who need it. And ultimately, giving leftover surplus food to people who are hungry can only be a short-term solution. We should be building a society that means that we can all afford food, and live a good life – there’s plenty to go round.

To get this abundance of food into the hands of the people who need it, we need to ensure they can afford it. That is why food poverty will be solved only when poverty is solved. Not being able to afford food is often the symptom of not being able to afford to live generally – like affording housing, or heating.

Nobody should have to choose between keeping warm and eating their next meal, or rely on food banks to survive, in the world’s sixth richest country³⁰. That is why This Is Rubbish support

the Human Right to Food, as enshrined in the *International Covenant on Economic, Social and Cultural Rights*³⁷, which the UK committed to uphold in 1976³².

The United Nations Rapporteur on Extreme Poverty and Human Rights, Philip Alston, has warned that that “Poverty is a political choice” and solving it will require tackling inequality, ensuring tax justice and implementing universal social protection³³.



FOOD BANKS IN A WORLD OF WEALTH

A short-term solution to getting food to those urgently in need is to donate food that would otherwise have been wasted to food banks or redistribution charities. Many volunteers heroically work to tackle poverty at food banks – and when people have nowhere else to turn, they can be a lifeline.

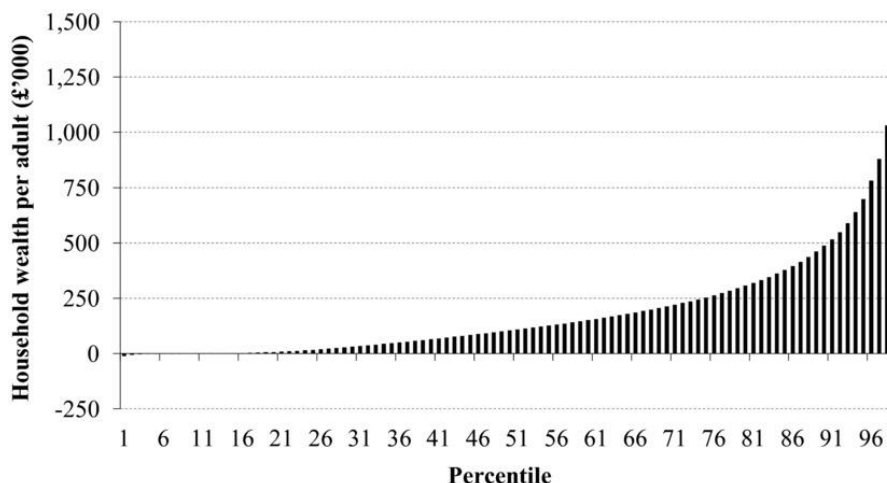
But most people would agree that food banks should not exist in the UK, including most food banks themselves. Indeed, the UK’s largest network of food banks the Trussel Trust say openly that their “aim is to end the need for food banks in the UK” by challenging the structures that create poverty in the first place³⁴. Food poverty experts and academics recently came together to say “Food banks are no solution to poverty”³⁵. Nobody should have to go hungry in the sixth richest country in the world³⁶. Why should anyone have to experience the shame and sadness of not being able to feed themselves? Despite their hard work and best efforts to help, there is only so much that volunteers at food banks can do on their own, when a tragic 8.4 million (10%) people in the UK live in food insecure households³⁷.

We need to create a fairer society, where nobody faces hunger – and that means ending poverty itself. Yet despite this, the current UK government has promoted redistributing food waste to charities as a sticking plaster solution for both food poverty and food waste, issuing £15 million in funding over several years³⁸. This extremely tokenistic funding has been provided against a background of savage cuts to initiatives aimed at preventing both food poverty and food waste arising in the first place. Between 2010 and 2018, a total of £34 billion was cut from the welfare state³⁹, plunging millions into food poverty. The body most entrusted with the UK’s food waste prevention, WRAP, saw its annual government funding cut by over £46 million between 2009/10 and 2017/18 to a fifth of its previous level⁴⁰. The government should properly fund designing food poverty and food waste out of the system in the first place, rather than throwing some small change to food banks and charities.

SHARED ABUNDANCE

Ending poverty, and creating a guaranteed social safety net for all is easily affordable.

The poorest 50% of people in the UK currently own only around 5% of its wealth⁴¹:



Roughly 10% people in the UK live in food insecure households⁴², with the poorest 10% of the UK having *negative* wealth⁴³. A small fraction of the wealth from the richest 10% on the right hand side of the graph above (people with household wealth over about £500,000 per adult) would have to be shared with the poorest 10% on the left side of the graph, to end food poverty in the UK forever.

UNIVERSAL SOCIAL SAFETY NETS

Ending poverty and guaranteeing nobody goes hungry means creating a humane universal social safety net.

The UK economy is a system designed by humans, and we can redesign it to be more just. Governments have many ways to pay for universal social safety nets other than tax, including borrowing money and quantitative easing. Just like businesses will sometimes borrow money to invest in their business, and then pay this back once they are successful, a government can borrow money to invest in public services and social safety nets which ultimately benefit us all, make society stronger and save us money (such as through reduced health costs, reduced crime and lower homelessness).

A universal society safety net could be delivered by many means. For instance, it could be delivered through a Universal Basic Income (UBI), which would guarantee that every UK citizen would receive a regular payment from the government, sufficient to guarantee a basic quality of living. This provides a floor of income below which nobody can drop, which could then be offset by higher income tax for those who earn enough that they do not need UBI to survive. It could also be delivered through Universal Basic Services which guarantee access to food for all, such as free school meals – much as we have a National Health Service, many have suggested a National Food Service. This could make use of good quality surplus food – for instance, through public procurement – but would not rely on charities which are often under-resourced and patchy in coverage. If UBI is not introduced, at least making current social safety net more humane would help – through such means as removing the five week wait for Universal Credit payments and removing the two child limit.

TAX JUSTICE – ENDING TAX AVOIDANCE

A staggering volume of money globally is hidden in tax havens by the world's richest people – sucked out of supporting vital public services, combating climate change and solving global poverty. It is easy to feel like the UK and other countries are powerless to stop this. But this system is designed by humans, it is relatively new, and it can be easily reformed.

There is a simple solution to stop tax evasion – it's called unitary taxation⁴⁴. Under this system, if a company made \$10bn in profits globally, and 10% of its sales, employees and fixed capital assets (like machinery) were based in the UK (for instance), then the UK would have the right to apply a tax to \$1bn of the multinational's profit. This is very simple to calculate, and makes it virtually impossible for companies to hide money away in tax havens via clever loopholes. This is the simplest way of shutting down tax havens as it cuts off demand for their services, country by country. The only thing holding back countries from implementing this is political will.

The UK also has a large degree of power to reform tax havens themselves. According to the Corporate Tax Haven Index 2019, the UK and its Overseas Territories, Crown Dependencies and Commonwealth territories account for about 40% of the world's corporate tax avoidance risk – with the top 3 worst counties for tax avoidance all associated with the UK (the British Virgin Islands, Bermuda and the Cayman Islands) and the UK itself ranking number 13⁴⁵. The City of London (itself a tax haven) exerts a large amount of influence on these overseas territories – for instance, Jersey Finance, the official marketing arm of the Jersey offshore financial centre, says that “Jersey represents an extension of the City of London”⁴⁶. When British Overseas Territories and Crown Dependencies pass legislation (including secrecy-related) this has to be approved in London, giving the UK power to reject legislation⁴⁷ - the UK could use its influence to make significant reforms, but this will only happen if public pressure on politicians is raised enough.

If the UK reformed its network of associated tax havens, this could have a huge global impact for the good, because the secrecy provided by tax havens currently enables dodgy financial transactions, trade in weapons and drugs, and corrupt practices like trade misinvoicing, where companies falsify the value, volume or type of traded commodity as a means to move money illicitly across borders. This drains money out of some of the world's poorest countries, as well as fuelling violence and conflict. Reform could have a huge impact in all these areas.

HIDING MONEY IN TAX HAVENS

A staggering \$21-\$32 trillion in private wealth is estimated to be hidden in tax havens⁴⁸. For instance, the UK's richest man recently moved to Monaco to avoid £4 billion in tax⁴⁹.

An estimated \$500 billion in taxes is lost every year to multinational corporates profit shifting between countries as tax avoidance, with \$200 billion of this drained from low-income countries⁵⁰. Tax havens also provide the secrecy to allow the corrupt movement of money in and out of countries. London and the UK's overseas territories are responsible for large volumes of money being drained out of the planet's poorest countries and into the pockets of investors in multinational companies.

SHARING MORE EQUALLY - INCOME

One way to ensure that the UK's vast wealth is shared more equally is to ensure the wealth is distributed more equally in the first place – through pay or income.

A recent ground-breaking study found that a maximum salary cap of £187,000 affecting just 0.6% of people, could pay for the minimum wage to be raised to £10.50 per hour which would deliver a pay rise to 3 million of the UK's lowest paid workers⁵¹. More ambitiously, a minimum wage of £12 per hour (approx. £25,000 per year) could be introduced, resulting in a pay rise for the UK's 5.5 million lowest paid workers, if a maximum wage cap was introduced of £95,000 per year (affecting only the highest earning 3.2% of the UK population)⁵². The majority of the British public (54%) would support plans for a government-mandated maximum wage⁵³.

This is significant, because the majority of those in food poverty are the “working poor”, in insecure low-paid jobs. Sharing wages more equally would be a great first step in reducing food poverty.

Another way of sharing income more equally is through taxes. A 2020 study found that the majority of the UK public (69%) from across the political spectrum support raising Income Tax on earnings over £100,000 per year by 10p in the pound⁵⁴. This could be used to fund vital public services and a social safety net to ensure nobody goes hungry.

SHARING MORE EQUALLY – WEALTH

The UK's wealth is distributed even more unequally than income, as we saw in the graph above, with just 10% of the country owning over 50% of the UK's wealth⁵⁵.

One means of sharing that wealth more equally would be by taxing capital gains at the same rate as income, which is supported by majority of UK public⁵⁶ – who quite rightly believe that people who earn money through work should not be taxed more than people who simply sell assets like houses on for a higher price (who are currently taxed lower).

The majority (63%) of the UK public also support a one-off 10% tax on wealth over £2 million, excluding main homes and pension funds, with only 11% opposing this⁵⁷.

Taxes like these could help invest in public services like the NHS and provide safety nets to make sure that none of us have to worry about going hungry.

BANK OF MUM AND DAD

It has been estimated that half of all UK private wealth is inherited rather than earned⁵⁸, and inherited wealth is becoming a bigger and bigger factor as wages have stagnated but assets like houses have risen in price⁵⁹. This means that increasingly people's chances are determined by how rich their parents happen to be, creating a deeply unfair system which deprives many people from having the chance to do well.

DEBT RELIEF & CANCELLATION

Debt relief and forgiveness has played a key role throughout history in relieving pressures on the poor – particularly as interest rates accumulate to unsustainable levels such that debts are repaid many times over. The famous Rosetta Stone dating from Egypt in 196 BC is actually a declaration of debt cancellation by the pharaoh to the Egyptian people⁶⁰. In the Bible, there are numerous passages about debt relief, including Deuteronomy 15:1 “At the end of every seven years you shall grant a remission of debts.”⁶¹

In 2005, the Make Poverty History successfully campaigned for the G8 countries (including the UK) to cancel \$77 billion for 18 lower-income countries⁶². Now debt is accumulating again, and with the additional strain of coronavirus hitting, now is a crucial time to apply debt cancellation.

COUNTRIES IN DEBT

64 countries now spend more on debt repayments than they do on health, including Gambia, Ghana, Zambia, Laos, Lebanon and Pakistan⁶³. African countries pay out nearly as much in debt repayment alone (\$18.0 billion) as they receive in international aid (\$19.7 billion)⁶⁴. Much of these repayments is interest repayments, meaning that countries sometimes repay many times more than they were originally lent.

GIVING COUNTRIES BACK THEIR AUTONOMY

Most people would agree that countries should have autonomy over their own futures, and that old systems like the British Empire where rich countries controlled vast swathes of the planet belong in the history books.

Reforming these corrupt systems would have a great effect. Democratising institutions like the World Bank, IMF and WTO so that countries have more equal say (rather than being dominated a minority of the richest countries) would be a great start, or replacing them with preferable organisations that are more democratic like United Nations bodies.

Issuing aid as grants through the Green Climate Fund⁶⁵, rather than loans, would also be a good step in the right direction – and if loans are issued, ensuring that they do not come with conditions attached which prevent countries from regulating multinational corporations or supporting their public services.

Aid issued by high-income countries like the UK should be directed to massive public investment in storage and cool-chain infrastructure for small-scale farmers, localising food production to reduce spoilage from long distance transit, and publicly funding information sharing on food loss reduction via farmer-to-farmer networks. It should advocate for protections for small-scale farmers, including against food surplus dumping by rich countries, and for the cultivation of land primarily for regional consumption to reduce food poverty. Where farmers do export produce, this should be encouraged within a framework of fair trade, empowerment of farmers through cooperatives and unions so that they are less at the mercy of retailers and middlemen, and regulation of Unfair Trading Practices (Wills, 2019).

CORRUPTION AT THE TOP

Yet high-income countries – often via institutions like the World Bank, IMF and WTO – still often use loans and trade policy as a means to pressure lower-income countries to do what they want. For instance, from the 1980s onwards, loans have often been issued to lower-income countries with conditions attached – usually saying that they need to defund their public sectors, privatise services, remove protections for their local businesses and remove restrictions on multinational corporations. An example is the notorious “Structural Adjustment Programmes”. The IMF has recently been making loans to help low-income countries during the coronavirus pandemic conditional on them implementing austerity policies in the near future⁶⁶.

Many of the world’s global institutions are extremely undemocratic despite their huge influence. For instance, according to the “gentleman’s agreement” the president of the IMF is always a European and the president of the World Bank is always an American⁶⁷. More significantly, votes are not distributed equally. Low-income countries who represent 85% of the world’s population currently have only 40% of the vote in the IMF and World Bank. In stark contrast, high-income countries like the UK have far more votes per capita, and the US currently has veto power over all decisions (as all votes require 85% of the vote to carry and the US has 16% of the vote), meaning that the US can block decisions supported by every single other country⁶⁸.

FOOD SOVEREIGNTY AND AGRO-ECOLOGY

In 2010, the UN Special Rapporteur on the Right to Food published a report recommending agroecology as a means of delivering greater food sovereignty and the right to food⁶⁹.

Agroecology seeks to enhance agriculture by mimicking nature; its benefits include ecological impacts, yield per acre, farmer incomes and empowerment, and food poverty reduction⁷⁰. It promotes regional small-scale food systems, publicly funded farmer-to-farmer collaboration, greater investment in public goods such as research and infrastructure, and regulatory protections.

Reducing food waste could be achieved through agro-ecological approaches – such as massive public investment in storage and cool-chain infrastructure for small-scale farmers, localising food production to reduce spoilage from long distance transit, and publicly funding information sharing on food loss reduction via farmer-to-farmer networks. Protections could be introduced for small-scale farmers, including against food surplus dumping by rich countries. The cultivation of land primarily to feed people in the country to reduce food poverty could be prioritised. Where farmers do export produce, farmers need to be empowered through support for cooperatives and unions so that they are less at the mercy of retailers and middlemen. Measures must be taken to regulate Unfair Trading Practices like last-minute order cancellations⁷¹.

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FOOTNOTES

¹ Some of these emissions savings would occur overseas, as a result of reduced waste of imported food, and associated grassland overseas (Feedback, 2020)

² Some of this cropland would be saved would occur overseas, as a result of reduced waste of imported food (Feedback, 2020)

³ (Smithers, 2020)

⁴ (BBC News, 2020)

⁵ (Climate Assembly UK, 2020)

⁶ (FSA and GSS, 2020, p. 11)

⁷ (House of Commons EFRA Committee, 2017, p. 15)

⁸ (HM Government, 2018, p. 99)

⁹ (Tesco PLC, 2019)

¹⁰ (Cohen, 2016)

¹¹ (Quinn, 2020)

¹² (Stewart *et al.*, 2013)

¹³ (This Is Rubbish, 2015)

¹⁴ (WRAP, 2018, p. 9)

¹⁵ (WRAP and IGD, 2020)

¹⁶ (RSPB, 2015)

¹⁷ (House of Commons EFRA Committee, 2017, p. 3)

¹⁸ (Quinn, 2017)

¹⁹ (WRAP and IGD, 2020)

²⁰ (House of Commons EFRA Committee, 2017, p. 3)

²¹ (HM Government, 2018, p. 99)

²² (HM Government, 2018, p. 103)

²³ (McCarthy, 2015)

²⁴ (RSPB, 2015)

²⁵ (WRAP, 2019, p. 6)

²⁶ Although individual primary producers have signed up to report their food waste and set targets for its reduction under WRAP's Food Waste Reduction Roadmap, this is currently a very small minority of farmers, and no target exists at the UK national level for primary production.

²⁷ (WRAP, 2020, p. 10)

²⁸ Some of this cropland would be saved would occur overseas, as a result of reduced waste of imported food (Feedback, 2020)

²⁹ (End Hunger UK, 2019)

³⁰ (IMF, 2020)

³¹ (UN Human Rights, 1976)

³² (EHRC, 2020)

³³ (Alston, 2020)

³⁴ (The Trussell Trust, 2020)

³⁵ (de Schutter, 2019)

³⁶ (IMF, 2020)

³⁷ (End Hunger UK, 2019)

³⁸ (Khan, 2018)

³⁹ (PCS, 2019, p. 4)

⁴⁰ (Reece, 2013; Murray, 2018)

⁴¹ (Crawford, Innes and O'Dea, 2016)

⁴² (End Hunger UK, 2019)

⁴³ (Crawford, Innes and O'Dea, 2016)

⁴⁴ (Turner and Meinzer, 2017)

⁴⁵ (Tax Justice Network, 2019)

⁴⁶ (Tax Justice Network, 2020)

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- ⁴⁷ (Tax Justice Network, 2020)
⁴⁸ (Cobham, 2017)
⁴⁹ (Butler, 2019)
⁵⁰ (Cobham, 2017)
⁵¹ (Autonomy, 2020)
⁵² (Autonomy, 2020)
⁵³ (Autonomy, 2020)
⁵⁴ (Glover and Seaford, 2020)
⁵⁵ (Crawford, Innes and O'Dea, 2016)
⁵⁶ (Glover and Seaford, 2020)
⁵⁷ (Glover and Seaford, 2020)
⁵⁸ (Alvaredo, Garbinti and Piketty, 2015)
⁵⁹ (Bourquin, Joyce and Sturrock, 2020)
⁶⁰ (Toussaint, 2020)
⁶¹ (Bible Gateway, 2020)
⁶² (Jubilee Debt Campaign, 2020a)
⁶³ (Jubilee Debt Campaign, 2020b)
⁶⁴ (Curtis and Jones, 2017)
⁶⁵ (Green Climate Fund, 2021)
⁶⁶ (Ambrose, 2020)
⁶⁷ (Bretton Woods Project, 2019)
⁶⁸ (Hickel, 2019)
⁶⁹ (De Schutter, 2010)
⁷⁰ (IAASTD, 2009)
⁷¹ (Wills, 2019).