



Achieving basic rights in health-care facilities in low-income countries

In *The Lancet Global Health*, Michael Chaitkin and colleagues¹ modelled the cost of providing public health-care facilities in the 46 UN designated least-developed countries, with basic services. These services include basic water, sanitation, hygiene, and waste management services, which are Sustainable Development Goals and fundamental human rights. The total cost is estimated to be between US\$6.5 and \$9.6 billion from 2021 to 2030 in constant 2020 prices, including capital investment and recurrent costs.¹

The question of how this will be financed is crucial. It has been shown that domestic public financing is much more effective than external financing, and domestic resource mobilisation is essential.² Experts believe that increasing government revenue through corporation tax is the most feasible short-to-medium-term solution.³

We would like to highlight that the 46 UN designated least-developed countries combined currently lose \$6.5 billion each year due to tax abuse and, over the same time period of Chaitkin and colleagues' study,¹ are expected to lose at least \$65 billion, in constant 2021 prices. These figures are vastly underestimated because they only consider direct tax losses and not the indirect tax losses that occur when governments make policy changes to curtail tax abuses.⁴

For example, Rwanda is one of the UN designated least-developed countries and is estimated to lose \$105 million from tax abuse in 2021 estimates.⁴ If the Rwandan Government revenue was increased by an equivalent amount and spent in the same way as in previous years, it would allow 136 000 additional people to access basic drinking water and 124 000 to access basic sanitation at home.⁵

For provision of universal water, sanitation, hygiene, and waste management services to public health-care facilities and to communities, a just global tax system is crucial. For this to happen, the world must start viewing tax abuse through a human rights lens and mandating that multinational corporations report profits and taxes on a country-by-country basis. Global institutions (there is growing support for a UN Tax Convention), states, multinational corporations, investors, and individuals all have a role in bringing this about. Policy coherence mandates that countries that provide aid must review their policies on transparency and tax treaties to ensure they are not impeding the progress of lower-income countries towards their development goals. Many countries who provide aid are currently facilitators of tax abuse, which needs to be urgently addressed on a global level.⁴

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**Eilish Hannah, Bernadette O'Hare, Marisol Lopez, Stephen Hall*
eah35@st-andrews.ac.uk

School of Medicine, The University of St Andrews, St Andrews KY16 9TF, UK (EH, BOH, ML); Department of Economics, Finance, and Accounting, University of Leicester, Leicester, UK (SH)

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