If the European Financial Transaction Tax (FTT) is used to finance solidarity projects, it could be a stepping stone towards ending major pandemics such as AIDS. Through an enhanced cooperation procedure, the leaders of 10 countries must make a collective commitment to allocating a significant share of the European Financial Transaction Tax revenues to development, adaptation to climate change and global health such as the fight against pandemics like AIDS.
# CONTENTS

<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>List of abbreviations &amp; Acknowledgements</td>
</tr>
<tr>
<td>4</td>
<td>Abstract</td>
</tr>
<tr>
<td>5</td>
<td>Introduction</td>
</tr>
<tr>
<td>6/7</td>
<td>35 years later AIDS is still here</td>
</tr>
<tr>
<td>8</td>
<td>Ending AIDS by 2030 is feasible</td>
</tr>
<tr>
<td>9</td>
<td>The Global Fund: a uniquely effective way of ending AIDS</td>
</tr>
<tr>
<td>10/11</td>
<td>Invest now or pay forever</td>
</tr>
<tr>
<td>12</td>
<td>The European FTT can make a difference</td>
</tr>
<tr>
<td>13</td>
<td>References</td>
</tr>
</tbody>
</table>
LIST OF ABREVIATIONS

ARV  Antiretroviral
GFATM  The Global Fund to Fight AIDS, Tuberculosis and Malaria
PLHIV  People living with HIV
AIDS  Acquired Immune Deficiency Syndrome
FTT  Financial Transaction Tax
HIV  Human Immunodeficiency Virus

ACKNOWLEDGEMENTS

Coalition PLUS would like to thank all its members for taking part in drafting this report and collecting testimonials: AIDES (France), ANSS (Burundi), Corporacion Kimirina (Ecuador) and PILS (Mauritius); and also the Global Fund, Global Health Advocates, ICSS, Kaiser Family Foundation, Malaria No More, ONE, UNAIDS, Oxfam, Stamp Out Poverty, Stop TB Partnership, TB Europe Coalition.
ABSTRACT

The European Financial Transaction Tax (FTT) is an opportunity to raise the extra funds which are so badly needed in the response to global emergencies such as the fight against AIDS.

35 years after its onset, HIV continues to target the poorest and most vulnerable people in the world and in so doing fuels inequality on a worldwide scale. However, we now know that an end to AIDS is possible – the tools for making major gains are within reach if the best know-how can be put into service. According to UNAIDS, fast tracking the response to the HIV pandemic is critical if we want to rid the world of this illness. Conversely, if we do not increase investment by 7 billion dollars per year (6.5 billion euros), the pandemic will grow and become uncontrollable.

Today, the ten European countries which participate in the enhanced cooperation procedure to implement the FTT have an opportunity to change the course of history. According to the European Commission, the FTT will raise 22 billion euros a year. 30% of the EU FTT revenues would be enough to fund the end of AIDS by 2030.

Several leaders of these 10 countries have stated their willingness to allocate a part of the proceeds of the European FTT to development, adaptation to climate change and global health such as the fight against AIDS. But as long as the negotiations on the allocation of the FTT haven’t officially started, there is a high risk that practical decisions will never be taken.

As far as these ten countries are concerned, implementing the European Financial Transaction Tax would mean an opportunity to change the lives of millions of individuals and pave the way for an AIDS-free generation. These leaders need to capitalise on it and open negotiations on the allocation of the European FTT towards ambitious and fair taxation.
INTRODUCTION

In June 2012, with France and Germany acting as the main drivers, a group of European heads of state announced their willingness to set up a European tax on financial transactions. Within the framework of enhanced cooperation, this European FTT has been under discussion for more than 4 years. The European Commission estimates that the FTT could generate 35 billion euros per year - more than three times more than what is needed to end AIDS at a global level, by 2030. Several member states have stated their approval for this European FTT. France, which already allocates part of its own domestic financial transaction tax to the Global Fund against AIDS, tuberculosis and malaria and the Green Fund for climate adaptation, has advocated for the allocation of all or a part of this European tax to the fight against pandemics and climate change. The German Development Minister Gerd Müller stated that he was in favour of this and during the last Franco-German summit on April 7th, 2016, Chancellor Merkel and President Hollande confirmed that they would discuss the allocation of the European FTT. On the occasion of World AIDS Day, the Spanish Prime Minister Mariano Rajoy announced his support for France on the allocation of the European FTT for solidarity projects. However, these ten countries have no official position regarding how the European FTT revenues should be used. As long as political negotiations have not been officially initiated between these ten countries on the European FTT’s allocation, the risk is that it will be not be used for issues of common concern but will only be used to pay off the countries’ deficits. This European tax is a unique opportunity to raise extra funds for international solidarity and to end major global emergencies must be initiated as soon as possible.

“Despite remarkable progress, if we accept the status quo unchanged, the epidemic will rebound in several low- and middle-income countries. More people will acquire HIV and die from AIDS-related illness in 2030 than in 2015.”

Ban Ki-Moon
April 2016

“On the fast-track to ending the AIDS epidemic” report

“We want to set up a tax on financial transactions... This tax should be affected to fighting climate change and the major pandemics.”

President Hollande’s speech, September 8th, Convergences Forum, 2015.
Every month, AIDS kills 100,000 of the world’s poorest and most vulnerable people. Over 30 years after its onset, the pandemic has killed 35 million people and remains a significant marker of inequality.

Although treatment costs have dramatically decreased, they are still unaffordable for the majority of patients. Although paediatric antiretroviral treatment has decreased in cost by 90% nine in ten children do not have access to a treatment in Western and Central Africa. AIDS is still the primary cause of mortality among teenagers (10-19 years old) in Sub-Saharan Africa, and among women from 15 to 44 years old worldwide.

Because of the physical symptoms that its development causes in infected people and also because of the stigma towards people living with HIV and their loved ones, the virus acts as a catalyst of inequality. In a country like Mozambique, which has almost 600,000 AIDS orphans out of a population of 25 million, whole generations have been ravaged by the pandemic.

### ON A GLOBAL SCALE

<table>
<thead>
<tr>
<th>DEVELOPING COUNTRIES</th>
<th>NEW INFECTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>95%</td>
<td>5,700 people</td>
</tr>
<tr>
<td>of new infections</td>
<td>per day</td>
</tr>
<tr>
<td>occur in developing</td>
<td></td>
</tr>
<tr>
<td>countries.</td>
<td>are 15-24 year</td>
</tr>
<tr>
<td>olds</td>
<td></td>
</tr>
</tbody>
</table>

### HIV PREVALENCE IS

<table>
<thead>
<tr>
<th>TIMES HIGHER</th>
<th>AMONG</th>
<th>TIMES HIGHER</th>
<th>AMONG</th>
<th>TIMES HIGHER</th>
<th>AMONG</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>injecting drug users</td>
<td>19</td>
<td>men who have sex with men</td>
<td>12</td>
<td>sex workers</td>
</tr>
</tbody>
</table>

### IN SUB-SAHARAN AFRICA

<table>
<thead>
<tr>
<th>THIS AREA ACCOUNTS FOR</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>70%</td>
<td>of people living with HIV</td>
</tr>
<tr>
<td>70%</td>
<td>of new infections</td>
</tr>
<tr>
<td>66%</td>
<td>of AIDS-related deaths</td>
</tr>
<tr>
<td>1/25 adult</td>
<td>living with HIV</td>
</tr>
<tr>
<td>60%</td>
<td>of people living with HIV are women</td>
</tr>
<tr>
<td>30%</td>
<td>of new infections occur among 15-24 year old girls</td>
</tr>
</tbody>
</table>
I found out I was HIV positive in 2004. At that time I was living on the streets, working as a prostitute to survive and injecting heroin on a daily basis. To get condoms, I had to do tests in a hospital and this was a real hindrance as I couldn’t do it as often as I needed to. After a while, I started taking antiretroviral treatment and signed up for a methadone substitution programme. This was a wake-up call for me, I realised I wasn’t taking care of myself and that I would die. Today, because of the Global Fund, the methadone substitution treatment is available near my home, condoms are easy to come by and I took part in a training course which helped me become an active participant in the fight against AIDS in Mauritius. Now my dream has come true: I have a stable life and I contribute to the cause. By telling my story in the community, I share my experience and explain to others how important it is to take precautions against HIV infection. Every day I make a commitment to defend the rights of key populations.

Cindy T., Mauritius.
ENDING AIDS BY 2030 IS FEASIBLE

We know today that a person on regular treatment no longer passes on the virus. Since 2009, each and every study has shown that if the quantity of virus in the blood decreases, the risk of infecting another person is considerably reduced. The equation is simple: if every patient had access to testing and treatment, the AIDS epidemic would die out in a few decades.

In 2014, the United Nations calculated that ending AIDS by 2030 was possible. To reach this objective, the organization prescribes that by 2020, 90% of people living with HIV know their HIV status, 90% of people who know their HIV-positive status are accessing treatment, and 90% of people on treatment have suppressed viral loads. This would cost 26 billion dollars. Today, global investments for the AIDS response total 19 billion dollars. Thus, only 7 billion dollars (6.5 billion euros) are missing to reach that goal.

A person living with HIV under treatment no longer passes on the virus.

GLOBAL HIV DATA, 2015

<table>
<thead>
<tr>
<th>Year</th>
<th>People living with HIV</th>
<th>New HIV Infections (total)</th>
<th>New HIV Infections (aged 15+)</th>
<th>New infections (aged 0–14)</th>
<th>AIDS-related deaths</th>
<th>People accessing treatment</th>
<th>Total resources available for HIV (low- and middle-income countries)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>28.9 million</td>
<td>3.2 million</td>
<td>2.7 million</td>
<td>490 000</td>
<td>1.5 million</td>
<td>770 000</td>
<td>4.8 billion</td>
</tr>
<tr>
<td>2005</td>
<td>31.8 million</td>
<td>2.5 million</td>
<td>2.1 million</td>
<td>450 000</td>
<td>2.0 million</td>
<td>770 000</td>
<td>9.4 billion</td>
</tr>
<tr>
<td>2010</td>
<td>33.3 million</td>
<td>2.2 million</td>
<td>1.9 million</td>
<td>290 000</td>
<td>1.5 million</td>
<td>770 000</td>
<td>15.9 billion</td>
</tr>
<tr>
<td>2011</td>
<td>33.9 million</td>
<td>2.2 million</td>
<td>1.9 million</td>
<td>270 000</td>
<td>1.4 million</td>
<td>770 000</td>
<td>18.3 billion</td>
</tr>
<tr>
<td>2012</td>
<td>34.5 million</td>
<td>2.2 million</td>
<td>1.9 million</td>
<td>230 000</td>
<td>1.4 million</td>
<td>770 000</td>
<td>19.5 billion</td>
</tr>
<tr>
<td>2013</td>
<td>35.2 million</td>
<td>2.1 million</td>
<td>1.9 million</td>
<td>200 000</td>
<td>1.3 million</td>
<td>770 000</td>
<td>19.6 billion</td>
</tr>
<tr>
<td>2014</td>
<td>35.9 million</td>
<td>2.1 million</td>
<td>1.9 million</td>
<td>160 000</td>
<td>1.2 million</td>
<td>770 000</td>
<td>19.2 billion</td>
</tr>
<tr>
<td>2015/2016</td>
<td>36.7 million</td>
<td>2.1 million</td>
<td>1.9 million</td>
<td>18.2 million</td>
<td>1.1 million</td>
<td>770 000</td>
<td>19 billion</td>
</tr>
</tbody>
</table>

WORLDWIDE COVERAGE OF ANTIRETROVIRAL REGIMENS HAS REACHED 49% IN 2016

Number of PLHIV: 36.7 million
Number of PLHIV who have access to treatment: 18.2 million

OBJECTIVE

PROVIDE LIFE-SAVING TREATMENT TO THE REMAINING 18.5 MILLION PERSONS LIVING WITH HIV
THE GLOBAL FUND: A UNIQUELY EFFECTIVE WAY OF ENDING PANDEMICS

"My name is Antoinette N. I’m 56 and have three children. I found out I was HIV positive in 1998. That was when I started receiving care at the ANSS*. At that time, very few people were able to get treatment. I became very ill and came down with shingles. As I was a widow, I had very little money to provide for my children. When funding arrived from the Global Fund, I was able to get regular treatment, social support and school supplies for the children. I was just starting to feel better when I got very sick again. For the people around me, having HIV meant death so I was stigmatised and suffered from discrimination. But I started to get treatment again and got better. Then my neighbours realised that being HIV positive did not mean death and that you could live for years and years and if you were on effective treatment and following your doctor’s orders. Today I am very healthy and if I choose not to disclose my HIV infection, nobody can tell I have it. And I am still a member of ANSS!"

Antoinette N., Burundi

* Association nationale de soutien aux séropositifs et aux malades du sida, Burundi

AN END TO AIDS: WE HAVE COME HALF WAY (★)

-35% new infections

49% of PLHIV have access to antiretroviral treatment

THE GLOBAL FUND PROVIDES ANTIRETROVIRAL TREATMENT FOR

9.2 MILLION PLHIV

more than half of the people taking ART in the world

SINCE IT WAS FOUNDED, THE GLOBAL FUND HAS SAVED 20 MILLION LIVES THANKS TO ITS PROGRAMMES AGAINST AIDS, TUBERCULOSIS AND MALARIA.
Nowadays, the main obstacle to reducing mortality and new HIV infections is lack of money. These financial resources are crucial to pay for treatment, to create testing and prevention programs, to fight against stigmatisation of PLHIV in low and middle income-countries. However, the UN has warned us that if investment remains as it is today, the epidemic will bounce back and all the progress that has been made in the last decade will be annihilated. The international community is now faced with a dilemma: end AIDS or let it come back in full force - in other words, invest now or never stop paying.

**INVEST NOW OR PAY FOREVER**

For the first time since the beginning of the epidemic, the number of HIV positive people would start to decrease and thus treatment needs would go down. Only 7 billion dollars (6.5 billion euros) are missing to reach the United Nations’ goal.

**... OR PAY THE PRICE OF FAILING TO TAKE ACTION FOR EVER**

Conversely, if investment stagnates the number of new infections will rise again to reach nearly 2.5 million people in 2030. Mortality will rise and get back to its highest level which was in 2005 with over 2 million deaths per year. The continued increase in the number of people living with HIV will increase the demand for life-long antiretroviral treatment and will make the goal of an AIDS-free world unreachable.

**ASPIRING TO A HIGHER LEVEL IN THE RESPONSE TO AIDS...**

If we want to end AIDS by 2030, UNAIDS estimates that we need to decrease new infections. They must go down from 2 million in 2015 to 500,000 in 2020 and then 200,000 in 2030. This means 28 million new infections and 21 million deaths could be avoided between 2015 and 2030 in low-income countries.
The Fast-Track

**NO SCALE-UP**—maintain 2013 coverage levels

**RAPID SCALE-UP**—achieve ambitious targets

---

**New HIV infections in low- and middle-income countries (millions)**

- **2010**
- **2015**
- **2020**
- **2025**
- **2030**

**AIDS-related deaths in low- and middle-income countries (millions)**

- **2010**
- **2015**
- **2020**
- **2025**
- **2030**

---

**New HIV infections in different population groups, 2030**

- **Children**
- **Heterosexual (including young women, excluding sex work)**
- **Female sex workers and their clients**
- **Men who have sex with men**
- **People who inject drugs**

---

**MAJOR BENEFITS:**

- **21 MILLION**
  - AIDS-related deaths averted by 2030

- **28 MILLION**
  - HIV infections averted by 2030

- **5.9 MILLION**
  - Infections among children averted by 2030

- **15-FOLD**
  - Return on HIV investments

---

**Without scale-up, the AIDS epidemic will continue to out-run the response, increasing the long-term need for HIV treatment and increasing future costs.**

**Rapid scale-up of essential HIV prevention and treatment approaches will enable the response to outpace the epidemic.**

---

**source:** UNAIDS 2014
Today increases in investment in the global response to HIV mainly come from the poor countries themselves, whereas investment from rich countries is stagnating. Reaching the objective of eradicating AIDS, cannot only depend on the increase in domestic resources of low-income countries. In the next 15 years, without extra money, the whole international community will have to pay a heavy price in human and financial terms.

7 BILLION DOLLARS IS NEEDED...

To get out of this stalemate, rich countries have to take part in fast tracking the response and increase the resources invested to fight against pandemics. 19 billion dollars is already available to fight AIDS on a worldwide scale – half of which is paid by developing countries themselves. According to the UN, 7 billion dollars more per year (6.5 billion euros) is needed to even stand a chance of ending the pandemic. According to our calculations, if we invest 7 billion dollars more every year against AIDS, the ten states of the European FTT would make the end of AIDS a reality.

... WHICH THE EUROPEAN FTT CAN EASILY FUND

According to estimates, the European FTT should generate at least 22 billion euros a year. This tax means that the ten countries have the opportunity to change the course of history and put an end to AIDS. The leaders must launch now negotiations on the allocation of this tax to development, climate change and global health.

THE INTERNATIONAL COMMUNITY MUST RAISE AT LEAST AN EXTRA 6,5 BILLION EUROS A YEAR TO FIGHT AGAINST AIDS.

THE OPPORTUNITY: THE EUROPEAN FTT

THE EUROPEAN FTT COULD GENERATE AN EXTRA 22 BILLION EUROS A YEAR IN TAX REVENUES IN EUROPE.

THE SOLUTION: EUROPE MUST PAVE THE WAY

30% OF THE EU FTT WOULD COVER THE GLOBAL NEEDS AGAINST AIDS AND PAVE THE WAY TO A WORLD WITHOUT AIDS.

WE CALL FOR THE BEGINNING OF THE NEGOTIATIONS ON THE ALLOCATION OF THE EU FTT. THE EU FTT CAN AND MUST END AIDS.

References

Reports and studies

• DOCTORS WITHOUT BORDERS, Le Prix de l’Oubli, 84p.
  http://www.globalfundadvocatesnetwork.org/resource/investing-in-the-global-fund-the-cost-of-inaction-2016-
• GLOBAL FUND (September 2016), 20 millions life
• GLOBAL FUND (January 2016), Results factsheet
  http://www.theglobalfund.org/fr/Results/
• GLOBAL FUND (sept 2015), Result report 2015, 52 p.
• GLOBAL FUND (April 2013), Fourth replenishment: Needs assessment, p36.
  http://www.theglobalfund.org/en/replenishment/fourth/reports/
• KAISER FOUNDATION (July 2016), Financing the Response to HIV in Low and Middle Income Countries International
  Assistance from Donor Governments in 2015.
  https://www.one.org/fr/rapportsida/
• ONE (December 2014), A Tipping Point tracking Global Commitments on AIDS, p19.
• Open AIDS Journal (2016) HIV Infection and AIDS in Sub-Saharan Africa: Current Status, Challenges and Opportunities
  http://www.ncbi.nlm.nih.gov/pmc/articles/PMC4893541/
• UNAIDS (November 2016), Get on the Fast-track, 140 p.
• UNAIDS (June 2016), La Déclaration politique des Nations Unies 2016 sur la fin du sida met le monde sur la bonne voie pour en finir avec l’épidémie d’ici à 2030
  http://www.unaids.org/fr/resources/presscentre/pressreleaseandstatementarchive/2016/june/20160608_PS_HLM_FrenchDeclaration
• UNAIDS (April 2016), On the fast-tracking to ending the AIDS epidemic, 36p.
• UNAIDS (2016), Global AIDS Update, 12 p.
• UNAIDS (2015), AIDS by the numbers, 12p.
• UNAIDS (July 2015), How AIDS Changed Everything, 520p.
• UNAIDS (June 2015), Understanding Fast-Track, 12p.
• UNAIDS (Nov 2014), Fast tracking the response to end the AIDS epidemic by 2030, p40.
• UNICEF and WHO (september 2015), Achieving the malaria MDG target, 40p.
• WHO (2015), Global Tuberculosis Report, p192.
• WHO (2014), World Malaria Report p142.
• WHO (2014), Fast tracking the response to end the AIDS epidemic by 2030, p40.
• UNICEF and WHO (september 2015), Achieving the malaria MDG target, 40p.
• WHO (2015), Global Tuberculosis Report, p192.
• WHO (2014), World Malaria Report p142.

Articles, interviews press declarations

• Statement by the President of France, François Hollande (8th September 2015), Convergences World Forum : http://www.elysee.fr/videos/discours-au-forum-mondial-convergences/input-search=&input-type2=&input-date1=&input-date2=&input-theme=%23inner-content
• Joint statement by government leaders of Spain and France, François Mariano Rajoy and François Hollande (1st December 2014), http://www.ambafrance-es.org/XXIV-Sommet-franco-espagnol-1er
• Record of decisions of the French-German Council of Ministers, April 7th 2016, http://www.elysee.fr/communique-de-presse/article/releve-de-decisions-du-conseil-des-ministres-franco-allemand/

Web Sites

• UNAIDS (consultation in November 2016) http://www.unaids.org/fr
• WHO (consultation in November 2016), http://www.who.int/fr/
• WORLD BANK (consultation in November 2016), http://www.banquemondiale.org/
• ROLL BACK MALARIA (consultation in November 2016), http://www.rollbackmalaria.org/
• STOP TB PARTNERSHIP (consultation in November 2016), http://www.stoptb.org

Conception: 6-pm & Coalition PLUS
Contact: Sophie Baillon@sbaillon@coalitionplus.org
Translation: Grace Cunnane
Layout: albanperinet.com
Coalition PLUS is an international union of AIDS organisations currently present in 15 countries throughout the world.
www.coalitionplus.org / @CoalitionPLUS