

TAX JUSTICE NETWORK CONFERENCE 2019

2 - 3 JULY

University Building
Northampton Square
London
EC1V 0HB
United Kingdom



Code of conduct

The Tax Justice Network (along with its partners, City, University of London and the Association for Accountancy and Business Affairs) is dedicated to providing a welcoming, safe and productive environment for all who attend our events, regardless of gender, gender identity and expression, sexual orientation, disability, physical appearance, body size, race, age or religion.

We do not tolerate any form of intimidation, harassment, or disrespectful conduct at our events. Harassment includes offensive verbal comments and inappropriate or demeaning language related to gender, gender identity and expression, sexual orientation, disability, physical appearance, body size, race, religion. Participants asked to stop any harassing behaviour are expected to comply immediately. If a participant engages in harassing behaviour, the event organisers may take any action they deem appropriate, including warning the offender or expelling them from the event. If you are being harassed, notice that someone else is being harassed, or have any other concerns, contact a Tax Justice Network staff member immediately.

We expect participants to:

- Contribute towards a safe and productive environment where everyone feels able to express themselves without prejudice
- Listen to others' ideas and contributions and allow everyone to have a chance to speak
- Discuss any disagreements that arise in a respectful and objective manner
- Pay attention when others voice their discomfort or state their boundaries
- Challenge or report any behaviour which does not adhere to this code of conduct
- Ask if you are unsure whether your planned behaviour or comments may cause discomfort to others

We also ask that participants are mindful of security risks, including theft of valuables from conference rooms and adjoining areas. Please do not leave any valuables unattended at any time and report any suspicious activity to a Tax Justice Network staff member.

Agenda

Day one

8:15am - 8:45am	Registration		
9:00am - 10:30am	Mapping foreign direct investments and tax competition	Room B200	10
11:00am - 11:55am	<i>Parallel sessions:</i>		
	Anti-avoidance approaches: national experiences	Room BG03	12
	Country and regional case studies of financial secrecy	Room B103	14
	Gender and equality	Room B104	16
12:00pm - 12:45pm	Lunch		
1:00pm - 1:55pm	Accountants as enablers	Room B200	18
2:00pm - 3:30pm	<i>Parallel sessions:</i>		
	Addressing financial secrecy	Room BG03	20
	Digitalisation	Room B103	22
	Country and regional case studies of enablers	Room B104	24
4:00pm - 5:30pm	Fighting corruption and money laundering	Room B200	26
6:00pm - 9:00pm	Inaugural lecture and presentation of the Anderson-Lucas-Norman award	Great Hall	30

Day two

8:15am - 8:45am	Registration		
9:00am - 10:25am	Lawyers as enablers	Room B200	34
10:25am - 10:30am	Lawyers for tax justice - Global Legal Action Network	Room B200	
11:00am - 11:55am	<i>Parallel sessions:</i>		
	Taxing wealth	Room B104	36
	Whistleblowing in Asia and the UK: then and now	Room B103	38
12:00pm - 12:45pm	Lunch		
1:00pm - 1:55pm	Bankers as enablers	Room B200	40
2:00pm - 3:30pm	<i>Parallel sessions:</i>		
	Profit shifting: New tricks?	Room B104	42
	Trends in financial secrecy	Room B103	44
4:00pm - 5:30pm	Enablers, states and international governance	Room B200	46

Please note that a fire alarm test will be held in the University Building on Wednesday morning between 8.00am and 12.00pm. The alarm will sound for approximately 45 seconds and cease. No action is to be taken. However, if the alarm is continuous after 45 seconds, the building will need to be evacuated.



FOREWORD



Alex Cobham
Chief Executive
Tax Justice Network
@alexcobham

Building on a pivotal year from the heartland of the 'pinstripe mafia'

Last June we held our annual conference in Lima, Peru, with our partners Latindadd and FES. That was the first of a planned rotation – the idea being that every second year we will partner with different organisations in different regions of the world, returning to London (or elsewhere in Europe) in the years in between. The Lima conference provided some great opportunities for network-building, and a programme with a really powerful focus on inequalities, including of gender.

This year we're delighted to be back with our longstanding partners the Association for Accounting and Business Affairs (AABA), and City, University of London. You may have seen the recent release of the first edition of our Corporate Tax Haven Index, which showed that the UK network of dependent territories poses the greatest global threat of corporate tax avoidance suffered by others. It seemed appropriate for an event in the heartlands of what Prof Prem Sikka of AABA has called the 'pinstripe mafia' that we focus on the enablers of financial crime and tax abuse: the subset of accountants, lawyers and bankers whose business models are based on helping clients to circumvent the taxes and regulations that the rest of society abides by.

The programme is a packed one, with a fantastic and diverse set of speakers. In fact, this is the biggest conference we've had in the series, in terms of the numbers both of speakers and participants. As ever, we're very keen to ensure that there is time for active dialogue, and we've encouraged the moderators of each session to be ruthless in keeping speakers to time, and in facilitating broad, open discussions. Please get involved!

We will also have full livestreaming of the sessions, and a new interface to enable external participants to engage more easily with questions to speakers. In addition, this year will see two firsts: the first annual tax justice lecture, and the inaugural award of the Andersson-Lucas-Norman prize for tax justice heroism.

On the international policy side, the last year has seen a number of important changes. At the UN, the Second Committee of the General Assembly considered setting in motion the negotiations of a convention that could have set international standards to deliver fully on our ABC of tax transparency: Automatic exchange of information on financial accounts, Beneficial ownership transparency (public registers for companies, trusts and foundations); and country by country reporting, publicly, by multinational companies.

That amendment didn't get through in 2018; but it might do this year. Last month, the President of the General Assembly held a high-level meeting, with important support from Nigeria and Norway, on the policy response to illicit financial flows. There was widespread support for action from the G77, Africa group and least developed countries' group – including for a UN tax convention. With Nigeria and Norway presiding from September over the General Assembly and ECOSOC respectively, this is an agenda that could really start to move.

The UN tax committee has also been increasingly active and is currently engaged in analysis of the new OECD work programme. The work programme itself represents the most dramatic shift in international tax rules for decades, and very much on the logic of tax justice, by recognising that the arm's length

principle is simply not fit for purpose. There remains a real possibility that the replacement approach could be along the lines of our longstanding proposal for unitary tax, with formulary apportionment as the basis for determining countries' shares of the global tax base.

In practice, the power imbalance within the rich countries' club that is the OECD is likely to mean that any results delivered in 2020 will stop well short of a full formulary approach that would do most to cut the gross inequalities in global taxing rights. But the door is now open, and it's hard to see how the OECD or others could any longer prevent the adoption of backstop approaches such as formulary alternative minimum taxes. The UN tax committee could play an important role in normalising such approaches, and ensuring that the new openness delivers valuable improvements regardless of the OECD outcome.

The number of countries actively participating in automatic information exchange has continued to grow, but lower-income countries remain largely excluded. Public registers of beneficial ownership are increasingly acknowledged as the emerging international standard, with both the UK's Crown Dependencies and its Overseas Territories now on a (long, grudging) track towards introduction. The OECD has announced it will publish aggregate country-by-country reporting data from next year, and the US has jumped ahead and started already. And a public standard for multinationals, which is technically far superior to the OECD standard, has been developed by the leading sustainability standard setter, the Global Reporting Initiative and will soon be launched – after the biggest ever show of support in the consultation phase, including from investors with trillions of dollars of assets under management.

An important driver of this progress has been the emergence of an active movement linking tax justice and human rights. The importance of tax is increasingly well understood, including the four 'R's it delivers: not only revenues for public spending but also redistribution to curtail inequalities, repricing to reduce socially costly behaviours such as tobacco consumption and carbon emissions, and – crucially – underpinning effective political representation, by supporting the social contract between states and people. In each aspect, tax justice is critical to the progressive realisation of human rights.

We've also been delighted this year to see our own Nick Shaxson publish *The Finance Curse*, his follow-up book to the very widely read *Treasure Islands*. Michael Oswald's film about the damaging role of the UK's financial secrecy network, *The Spider's Web*, followed its successful festival showings with a public release online, garnering almost two million views. Meanwhile, the Taxcast marches on, with regular tax justice radio broadcasts/podcasts now available in Portuguese, French, Arabic, Spanish and English.

This conference has grown from the first annual workshops of the Tax Justice Network in the early 2000s, and like them it provides a space for robust technical engagement and for activist network building – because this is a movement of campaigners as well as researchers, and of campaigners who are researchers and vice versa; of professionals, academics, advocates, and all. The movement is diverse, and interdisciplinary in the broadest sense. Please have a fantastic time engaging with one and another, and all the ideas that bloom.

Useful links

For full information about the conference, including summaries of all the presentations, please visit:

www.taxjustice.net/tjn19

Questions will be facilitated via Slido. To raise a question or vote on questions raised by other delegates, please go to:

<https://slido.com/j928>

Twitter: @TaxJusticeNet
Facebook: /TaxJusticeNetwork
#TJN19

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2 J U L Y

DAY ONE

Mapping foreign direct investments and tax competition

9:00am - 10:30am, 2 July, Room B200

The themes explored in this session on foreign direct investment (FDI) all share a common interest in understanding the empirics for and challenging the dominant narrative of the beneficial impact of tax competition and incentives for FDI. The topics in these papers range from whether nation-state competition is built on spurious arguments, to the building of datasets for further research on profit-based tax incentives, to spatial representations of the origins of FDI to promote greater public engagement and the impoverishment of Africa through the facilitation of aggressive tax treaty shopping.

The contributors provide us with a range of sharp and evidence-based insights exploring the direction, the framing, lopsided-ness and the harsh extractive realities of Foreign Direct Investment. Recognising the pressures on nation states to compete on the grounds of tax, these papers bust myths and challenge conventional economic wisdom on why states should compete to attract incoming FDI. They also offer regional / multi-country explorations. Each of these papers interrogates data and practices to allow for greater transparency and as a consequence facilitate a deeper, more meaningful and evidence-backed engagement with FDI more specifically and tax justice more generally.

Moderator

Deepa Govindarajan Driver is Programme Director for the MSc Capital Markets, Regulation and Compliance. She teaches governance, compliance, risk management and regulation within the Master's degree programmes. Deepa was the founding programme director and content design lead for the Masters in Financial Regulation for the UK financial regulator (FCA), which is a unique specialist executive programme in regulation.



Deepa Govindarajan Driver
Programme Director and Lecturer
ICMA Centre

Speakers

Competing with whom, for what, and how: The great fragmentation of the firm, FDI attraction profiles, and the structure of international tax competition in the European Union

Arjan Reurink is a PhD candidate at the Max Planck Institute for the Study of Societies in Cologne. His research spans the fields of international and comparative political economy, economic sociology, and economic geography, with a focus on international finance and international taxation. In his PhD research project he studies the historical and institutional trajectory of the Netherlands as an important jurisdiction in the global offshore financial system.



Arjan Reurink
PhD Candidate
Max Planck Institute for the Study of
Societies
@ArjanReurink

Introducing the Atlas of Offshore Foreign Direct Investment

Daniel Haberly is a Lecturer in Human Geography in the School of Global Studies at the University of Sussex. His research examines the political and institutional geography of global finance, with areas of emphasis including sovereign wealth fund investment and asset management, and the use of offshore jurisdictions for banking, securitization, and tax avoidance. He is currently leading an ESRC-funded project to construct a new database of the sources of offshore FDI in major economies, as well as a DFID-funded project examining shell company use by developing country elites. Both projects are conducted in collaboration with the Tax Justice Network.



Daniel Haberly
Lecturer in Human Geography -
School of Global Studies
University of Sussex
@DanHaberly

Building the enablers' playground: Tax treaty aggressiveness and its drivers

Lucas Millán is a researcher for TJN's Financial Secrecy Index and Corporate Tax Haven Index. He studied in France and the United States, completing Bachelors' degrees at Pierre et Marie Curie and Panthéon-Assas universities, followed by Masters degrees at Paris-Sorbonne and Boston universities. His academic path has taken him from mathematics and law, to international relations, and finally to tax law and policy. During his training, Lucas has also become familiar with the R programming language. In close collaboration with other members of the TJN team, he researches technical aspects of corporate tax evasion, breaking the veil of legal complexity to address damaging tax policies promoted around the world.



Lucas Millán
Researcher - Financial Secrecy
Tax Justice Network

Reaction of multinationals to changes in transfer pricing regulations

Tereza Palanská is a PhD candidate at Charles University in Prague, Czech Republic. She has obtained her Master degree in Economics at Charles University and a second Master degree in Econometrics at Aix-Marseille School of Economics, France. In her research, she focuses on transfer pricing-related profit shifting and how multinational corporations change their behavior when new transfer pricing regulations are implemented or when these regulations are tightened. Currently, she is on a one-semester research stay at the University of California, Berkeley.



Tereza Palanská
PhD Candidate
Charles University

Anti-avoidance approaches: national experience

11:00am - 11:55am, 2 July, Room BG03

With an estimated \$500 billion in corporate tax being dodged every year globally by multi-national corporations, this session will explore the current situation in India, Malawi and Nigeria, drawing on international comparators.

The role of tax “intermediaries” or “enablers” in assisting massive illicit financial flows, thus depriving each country of finances which could be spent on public services and infrastructure, will be examined with recommendations on how to tackle their role in tax avoidance.

A key strand running throughout our three presenters’ narratives is how to strengthen regulation of the professional enablers of tax avoidance and evasion. The current state of enforcement of current procedures, ethics and regulation will be scrutinised. Recommendations will be put forward not only on how to better enforce current regulations but also on how to introduce better legislation and statutory reporting to clamp down on tax avoidance and evasion.

Several different countries will be studied, with comparators of Kenya, South Africa, Australia and the UK, but with a common theme of how do we tackle internationally one of the key enablers facilitating the “hidden” resources that should be available to provide services and life chances to all.



Cathy Cross
Non-executive Director
Tax Justice Network

Moderator

Cathy Cross is the Parliamentary Officer for PCS, and a non-executive director of the Tax Justice Network. PCS is the main national Trade union for UK civil servants and staff working in HMRC the UK tax authority. She set up the PCS Tax Justice Campaign in 2008 and is involved in national campaigns around employment rights for workers. She has a broad based academic background starting out in sports science and then studying economics and employment law.

Speakers

Corporate criminal liability and tax evasion: How can Malawi deal with professional enablers of tax evasion?

Mr Frank Kalizinje is a Business Intelligence Analyst & Researcher in the Customs Division of the Malawi Revenue Authority (MRA) where he has worked for utmost 6 years. He has an academic background in economics and taxation. He has published with the African Tax Research Network (ATRN) working paper Series, the Global Trade and Customs Journal (GTCJ) and the World Customs Organisation East and Southern Africa (WCO-ESA) regional research booklet. He is also a co-author of a chapter in the just published WCO study report on “Illicit Financial Flows through Trade Misinvoicing” which was commissioned by the G20.



Frank Kalizinje
Business Intelligence Analyst &
Researcher
Malawi Revenue Authority
@FrankKalizinje

Tax intermediaries management: A review of three jurisdictions

Ifeanyichukwu is a member of the Nigerian Bar. He holds the associate membership qualification of the Chartered Institute of Arbitrators (United Kingdom) and the Chartered Institute of Taxation of Nigeria respectively. He is an alumnus of the University of Benin, Nigeria and the African Tax Institute, University of Pretoria, South Africa. He is currently a doctoral candidate at the Faculty of Law, University of Pretoria, South Africa and holds research fellowship positions at Tax and Legal Research Africa NPC, South Africa as well as the Institute of Oil, Gas, Energy, Environment and Sustainable Development (OGEES), Afe Babalola University, Nigeria. In the last eight years he has worked in tax administration in Nigeria.



Ifeanyichukwu Azuka Aniyie
Doctoral Candidate
University of Pretoria
@Aniyieifeanyic1

Requiring intermediaries to disclose tax avoidance schemes in India: Lessons from the United Kingdom and Australia

Shilpa Goel is a tax lawyer in the Bombay High Court and the Supreme Court of India. Goel has years of experience in handling corporate, commercial and international tax matters. Goel obtained a LLM in International Tax Law from King's College London. She has participated in national and international conferences and writes regularly on legal and tax issues for leading media outlets.



Shilpa Goel
Independent Lawyer and Researcher
@goelshilpa4

Country and regional case studies of financial secrecy

11:00am - 11:55am, 2 July, Room B103

We have three different papers from two different countries – Germany and India - and the continent of Africa looking at the impact of tax avoidance and financial secrecy through different schemes. These include limited liability partnerships in India, property ownership in Germany and financial flows between African countries and from African countries to the wider world. The research uncovers hidden data and shows the increasingly sophisticated nature of tax avoidance and financial secrecy, with the help of professional enablers like lawyers, accountants and Estate Agents. All the studies use creative approaches to get behind the data and expose what cannot easily be seen by the naked eye – exposing the complex nature of the secrecy veils used. Overall, such research is vital for us to understand the nature of tax evasion and collect data on the scale of the problem. Moreover, this research helps to reveal the means by which the secrecy veil can be lifted to expose the culprits.

Moderator

Professor Atul K. Shah has a PhD from London School of Economics where he researched professional enablers of creative accounting in the 1990's, and is passionate about the incorporation of ethics, culture and diversity in Accounting Education. He is author of 'Reinventing Accounting and Finance Education – For a caring, inclusive and sustainable planet' (Routledge 2018). He is a member of the Advisory Board of Tax Justice Network and Visiting Professor of Accounting & Finance, City University, London.



Atul Shah
Visiting Professor
Accounting & Finance
City University

Speakers

Money-laundering and tax avoidance in German real estate

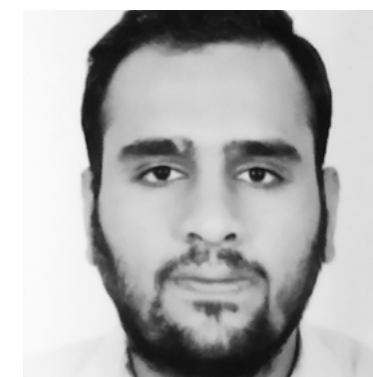
Christoph Trautvetter currently works on several projects including Netzwerk Steuergerechtigkeit, Wem gehört Berlin and Initiative Loyale Steuerzahler that try to mobilize the majority of honest taxpayers, tenants and citizens in general against the minority of profiteers from illicit financial flows. He holds a B.A. in Philosophy & Economy and a Master of Public Policy from the Hertie School of Governance. He has previously worked for the European Parliament (budget and budgetary control), KPMG (forensic investigations) and Teach First (Berlin).



Christoph Trautvetter
Policy Analyst
Netzwerk Steuergerechtigkeit
@ctrautvetter

Limited liability partnerships and tax avoidance by corporations in India

Mohit Kumar Gupta is a PhD scholar at the Centre for the Study of Law and Governance, Jawaharlal Nehru University, Delhi. Earlier, he has worked as a project associate in the research project on 'The state, globalization and industrial development in India: the political economy of regulation and deregulation' at Ambedkar University Delhi in collaboration with Norway Institute of International Affairs (NUPI). He had also served as a Research Associate at the Indian Institute of Foreign Trade, Delhi. He works at the intersection of law and economics and his research interests are corporate governance, taxation, political economy, and role of institutions.



Mohit Kumar Gupta
PhD Research Scholar
Jawaharlal Nehru University

African countries at risk: Vulnerability and exposure to illicit financial flows

Rachel Etter-Phoya is TJN's Anglophone African Hub Researcher. Based in Lilongwe, Malawi, she works on TJN's Financial Secrecy and Tax Advocacy in Africa (FASTA) project. Before joining TJN, Rachel supported the Natural Resources Justice Network and Publish What You Pay Malawi. Rachel has also worked as a Senior Revenue Specialist in Malawi's Ministry of Natural Resources, Energy and Mining, and has consulted with a number of organisations engaged in open data, anti-corruption and the extractive industries, including the Open Society Initiative of Southern Africa, OpenOil, Open Knowledge International, and Resources for Development.



Rachel Etter-Phoya
Researcher
Tax Justice Network
@MiningInMalawi

Gender and equality

11:00am - 11:55am, 2 July, Room B104

As the international community is gradually accepting the reality of environmental degradation and severe inequality, and the urgency with which these problems have to be addressed, the key role of tax law and public finance in implementing solutions is not always clear among policymakers. The academics in this session present decisive insights to understand the close relation between fiscal policy –tax collection and expenditure –and policies aiming for environmental sustainability, gender equality and more generally human rights.



Lucas Millán
Researcher - Financial Secrecy
Tax Justice Network

Moderator

Lucas Millán is a researcher for TJN's Financial Secrecy Index and Corporate Tax Haven Index. He studied in France and the United States, completing Bachelors' degrees at Pierre et Marie Curie and Panthéon-Assas universities, followed by Masters degrees at Paris-Sorbonne and Boston universities. His academic path has taken him from mathematics and law, to international relations, and finally to tax law and policy. During his training, Lucas has also become familiar with the R programming language. In close collaboration with other members of the TJN team, he researches technical aspects of corporate tax evasion, breaking the veil of legal complexity to address damaging tax policies promoted around the world.

Speakers

A gender perspective on the role of tax law in support of the sustainable development goals and the new European consensus on development

Cristina Trenta is an Associate Professor in Tax Law at Örebro University, Sweden. She holds a PhD in European Tax Law from the Alma Mater Studiorum University of Bologna, Italy (her thesis was awarded the 2008 prize by the European Commission and European Tax Law Professors Association) and a second PhD in Commercial Law from Jönköping International Business School, Sweden. Cristina teaches and researches in the fields of tax law and sustainability, and VAT and digital technologies, with a specific focus on their interplay in the development and upholding of human rights. She recently published Rethinking EU VAT for P2P distribution (Kluwer Law International) and is an appointed member of the EU Commission's VAT Expert Group.



Cristina Trenta
Associate professor in tax law
Örebro University

When corporations and the wealthy don't pay their fair share, families cover the difference: Discussing informal education fees as tax payments

Dr. Maria Ron-Balsera finished her PhD in Education from Bielefeld University (Germany) in 2014, with a Marie Curie Fellowship. She also holds an MSc in Human Rights from the London School of Economics and an LLM in Human Rights from Universidad Carlos III in Madrid. She has done research at the Institute of Education (UCL) as a Marie Curie Education as Welfare visiting research associate, and at UC Berkeley through a research exchange program.

Maria is currently working as Research and Advocacy Coordinator at ActionAid.



Maria Ron Balsera
International Tax Policy and
Programme Advisor
ActionAid Denmark

A climate of fairness: Environmental taxation and tax justice in developing countries

Jacqueline is a freelance environmental policy consultant specialising in green fiscal policy and inclusive green economy. She has worked in this field since 2004, and has developed several human capacity development programmes for international development cooperation organisations, including GIZ and UNOSD. She has cooperated with a diverse range of international organisations including UNOSD, UNITAR, UNESCAP, UNEP, GIZ, IISD and IEA-RETD, and with the civil society organisations Green Budget Germany and Green Budget Europe.



Jacqueline Cottrell
Environmental policy consultant

Gender effects of corporate, wealth, consumption, and social protection taxes on mobilization of domestic revenues

Kathleen Lahey is professor of law and Queen's National Scholar, Queen's University, Canada, specialising in tax law and policy and their impact on income inequalities, gender, and development. She was the founding editor of the Canadian Journal of Women and the Law, served on the Law Reform Commission of Canada Advisory Panel on Adult Relationships and the Ontario Fair Tax Commission working groups on corporate taxation and the taxation of women, and has been involved in gender training and fiscal gender analysis in a wide array of contexts, as well as authoring numerous papers and studies on women and fiscal policy.



Kathleen Lahey
Professor
Queen's University Faculty of Law

Accountants as enablers

1:00pm - 1:55pm, 2 July, Room B200

The LuxLeaks scandal 2014 has propelled the accountancy profession into the international media spotlight for its role in enabling industrial scale tax avoidance of corporate clients. This tax avoidance is depleting public coffers worldwide and hindering efforts to mobilise domestic resources for implementing the sustainable development goals of the United Nations. Since the scandal broke, accounting firms have continued to be caught red-handed designing and marketing aggressive tax avoidance schemes to clients worldwide – schemes which are frequently challenged by administrations and/or at courts. In addition, dubious audit failures and the firms' involvement in questionable or outright corrupt practices have added to the evidence that on the role accountants are playing in enabling illicit financial flows.

Accountants and their self-regulatory bodies have increasingly filled the vacuum left in global accounting standard setting after OECD member states effectively disempowered the United Nations in 1978. As a consequence, particularly the Big Four firms of accountants (Deloitte, E&Y, KPMG, PWC) are combining various, sometimes conflicting roles to exert enormous influence: by auditing the books of most large multinational firms, they have a unique insight into the financial, tax and legal affairs of corporate groups; as standard setters, they have substantial influence over the interpretation and calculation of tax positions of those same groups; and as tax advisers, they stand to gain substantial income from marketing tailored, aggressive tax policies.

Moderator

Markus Meinzer is Director, Financial Secrecy and is the lead researcher on the Financial Secrecy Index. He authored the book “Tax Haven Germany” (“Steuerparadies Deutschland”), published in 2015 at C.H. Beck, and is TJN's principal investigator on the COFFERS EU research project under Horizon 2020 (Combating Fiscal Fraud and Empowering Regulators). He studied development economics as a component of his political science degree at the Free University of Berlin, and was an exchange student at the University of Sussex (UK).



Markus Meinzer
Director, Financial Secrecy
Tax Justice Network
@markusmeinzer

Speakers

Reforming accounting and finance education

Professor Atul K. Shah has a PhD from London School of Economics where he researched professional enablers of creative accounting in the 1990's, and is passionate about the incorporation of ethics, culture and diversity in Accounting Education. He is author of 'Reinventing Accounting and Finance Education – For a caring, inclusive and sustainable planet' (Routledge 2018). He is a member of the Advisory Board of Tax Justice Network and Visiting Professor of Accounting & Finance, City University, London.



Atul Shah
Professor
City University
@atulkshah

Now You See Me: Geography of professional tax services

Javier Garcia-Bernardo is a PhD candidate in Political Science at the CORPNET project. He did his M.Sc. in Computer Science at the University of Vermont (USA), specializing in Complex Systems. Javier's work uses computational methods to analyze the effects of tax avoidance. He is interested in understanding how multinational corporations organize across countries in order to minimize tax payments, and how jurisdictions provide opportunities for it.



Javier Garcia-Bernardo
Phd Candidate
University of Amsterdam
@javiergb_com

The wealth defence industry: accountancy firms and the making of complex corporate structures

Lena Ajdacic is a PhD scholar at the University of Lausanne. She is part of the project “The Rise of the Financial Elite – Access, Integration and Spread of Power”, studying a broad range of capital market intermediaries, including investment funds, hedge funds and private equity firms. Her major interests are in the field of economic inequalities and corporate power. She received her Masters Degree at the Amsterdam Institute for Social Science Research, where she was part of the Corpnet Team.



Lena Ajdacic
Phd Student
Université de Lausanne
@LAjdacic

Addressing financial secrecy

2:00pm - 3:30pm, 2 July, Room BG03

It is not appreciated often enough that practically all forms of tax evasion, avoidance or money laundering are perpetrated through the existing channels of the wholesale and global wholesale financial markets. Considering that all financial transactions operate through clearing systems, which are transparent to some regulators, illicit transfers use techniques of obfuscation of either origins, ownership or the nature of the transaction, or a combination of the above, in order to achieve their aims. They do so either by taking advantage of secrecy spaces provided by certain jurisdictions, or by exploiting regulatory lacunae generated by conflicting rules and regulations of national authorities. Regulators in turn seek ways and means of addressing those secrecy spaces and regulatory lacunae in the global economy. This panel addresses existing techniques of obfuscation, and analyses them in light of recent efforts at addressing regulatory lacunae and secrecy spaces.



Ronen Palan
Professor of International Politics
City University

Moderator

Professor Ronen Palan (BSc. Econ, LSE, PhD LSE) joined City University London in September 2012. Prior to this he has been a professor of IPE at the University of Birmingham and Sussex University, and a lecturer in International Relations at the University of Newcastle-upon-Tyne. Professor's Palan's work lies at the intersection between international relations, political economy, political theory, sociology and human geography. He wrote a number of books and numerous articles, book chapters and encyclopedia entries on the subject of Offshore and Tax havens, state theory and international political economic theory.

Speakers

Financial transparency's piecemeal progress: Evidence from the Financial Secrecy Index 2009-2018

Petr Janský is an economist with a global mindset and an interest in taxation, tax havens and international development. Through his empirical research, Petr contributes to improving public policy and thus people's lives throughout the world. With degrees from University of Oxford and Charles University, Petr is an associate professor in economics and head of department of European economic integration and economic policy at Charles University in Prague. Petr publishes in scholarly journals such as Economic Geography or World Economy.



Petr Janský
Researcher
Charles University
@petr_jansky

The state of play of beneficial ownership registration: a visual overview

Moran Harari is Director of TJN Israel (TJN IL) which is based at the College of Law and Business in Ramat-Gan. She completed her LL.B at the Hebrew University of Jerusalem, and her LL.M in human rights law at University College London (UCL). She worked for several years as a tax lawyer in Tel Aviv, and has worked in the Corporate Social Responsibility field both in London and Israel.



Moran Harari
Researcher
Tax Justice Network

The big bang: Tax evasion after automatic exchange of information under FATCA and CRS

Leo Ahrens is a researcher and doctoral candidate at the University of Bamberg and the Horizon 2020 project 'Combating Fiscal Fraud and Empowering Regulators' (COFFERS). His work at the project focuses on the political and economic consequences of international cooperation against tax evasion. His research interests also include political economy, inequality and redistribution.

Fabio Bothner is a researcher and doctoral candidate at the University of Bamberg. Since 2017, he is a part of the Horizon 2020 project 'Combating Fiscal Fraud and Empowering Regulators' (COFFERS), where his research focuses on financial transparency and international tax cooperation. He is also interested in QCA, social networks and environmental policy.



Leo Ahrens
Researcher and PhD student
University of Bamberg

Digitalisation

2:00pm - 3:30pm, 2 July, Room B104

The taxation of the digital economy was perhaps the most obvious unfinished business left over when the dust settled on the first round of the BEPS process. Arguably it is a problem which arises from the way in which business models have evolved with communications technology. It is probably better characterised, however, as a problem which throws into sharp relief (with vast adverse fiscal impacts) defects which were already inherent in the structure of the global corporate tax system.

Indeed the issue cannot really be considered without drawing attention to the underlying problem which BEPS failed to address: that, in this new era of monopoly capitalism, profitability naively assumed to be attributable to identifiable productive operations in specific locations increasingly represents economic rents accruing in a disembodied sphere of pure accumulation. The problem of the taxation of the digital economy is therefore not merely a technical problem; it is a problem to do with how capitalism globally is to be governed.

Moderator

Clair Quentin is a UK barrister who has worked at Allen & Overy, Farrer & Co, and at the independent bar, advising on UK and international tax law. They specialised in the taxation of complex corporate, financial and property transactions, disputes with the UK's revenue authorities, and the taxation of not-for-profit entities. They have extensive practical experience at the aggressive end of the tax risk business, having advised on high-value cross-border tax-structured finance, transfer pricing disputes, and various kinds of tax avoidance schemes. They are currently non-practising while conducting doctoral research on corporate tax reform at Queen Mary University of London.

Speakers

Digital tax: Making enterprises pay their 'fair' share

Venetia Argyropoulou is a Law Lecturer at the European University Cyprus (Master - University of Oslo, PhD - University of Tilburg). She is educated in both civil and common law and has been actively practicing law in Greece and Cyprus. She has worked as researcher for the University of Cyprus and as Lecturer for the University of West London. She is a member of the Spark Legal Network and the Cyprus Correspondent of the IBFD, Tax Analysts, IBA's Taxes Committee, the World Bank's Women, Business and the Law Initiative, OECD's Social Institutions and Gender Index and the Observatory for Taxpayers' Rights. Furthermore, she is Correspondent in the Yearbook of International Environmental Law on the IMF's Initiatives, Oxford Publishing, as well as a rapporteur for Oxford International Organizations Database.



Venetia Argyropoulou
Lecturer
European University of Cyprus

Power and inter-nation equity in the taxation of the digital economy

Dr Martin Hearson is a Research Fellow at the Institute of Development Studies, where he works with the International Centre for Tax and Development (ICTD). His research focuses on the politics of international business taxation, and in particular the relationship between developed and developing countries. He uses field interviews, archival documentation and novel datasets to study how international tax agreements are negotiated. Before joining ICTD, Martin was a fellow at the LSE. He spent a decade working in the charity sector, and continues to collaborate with development NGOs and intergovernmental organisations in much of his research.



Martin Hearson
Fellow in International Political
Economy
London School of Economics
@martinhearsen

Digital tax justice and the need for an international tax organisation

Megan Ault Cullen is currently pursuing a Master of Development Studies at the University of Melbourne, with anticipated graduation December 2019. Her thesis focuses on how the digital economy has exacerbated the source and resident taxing rights conflict to the determinant of developing countries and explores how unitary taxation with formulary apportionment could be utilised to correct this injustice. Since July, she has worked as a researcher on a project with the Uniting Church of Australia Synod, Tax Justice Network Australia, and Oxfam Australia investigating the tax paying behaviour of Australian extractive companies operating in developing countries.



Megan Ault Cullen
Graduate Student
University of Melbourne

Taxation and digitalisation in Africa: an African study

Mustapha Ndajiwo is a tax policy expert with about 8 years of experience working in the Nigerian tax authority. Since leaving the government, Mustapha has worked with the Tax Justice Network based in London and has consulted for the International Centre for Tax and Development (ICTD) UK, the Friedrich Ebert Stiftung, Public Service International (PSI) and the German Development Cooperation among others. Mustapha holds a BSc in Economics from Ahmadu Bello University Zaria, a Masters in Tax Policy and Tax Administration from the Berlin School of Economics and Law and is currently completing a PhD (Taxation and Digitalisation) at the faculty of law of the University of South Africa. Mustapha is also a member of the Chartered Institute of Taxation in Nigeria and the BEPS Monitoring Group. He has conducted research on different tax policy issues, however, his main research areas are the digitalisation of the economy and tax incentives. Mustapha has experience in government, civil society and academia.



Mustapha Ndajiwo
Research Consultant, PhD Student
University of South Africa
@MustaphaNdajiwo

Country and regional case studies of enablers

2:00pm - 3:30pm, 2 July, Room B104

Across the world the rule of law is under sustained attack by lawyers, bankers, accountants, and other professionals who encourage and enable their clients to engage in illicit cross-border financial movements, abusive profit-shifting, tax evasion and avoidance, and who concoct devious and typically opaque legal structures to achieve these goals.

This session explores, through a variety of case studies, the part played by enablers in the management of illicit financial flows and in promoting and administering tax dodging.

It is frequently tax professionals, rather than demanding clients, who instigate the design and mass-marketing of tax avoidance schemes. A disconnect has emerged between public perceptions of how financial and legal professionals and their clients ought to behave, and the reality of how they behave in practice. This disconnect can be seen in polls of public opinion in the U.K. which in June 2015 showed that only 34 percent of the public trust large companies to pay their fair share of tax and, worse from the perspective of tax professionals, only 6 percent trust companies to report accurately on tax.

Moderator

John Christensen is an economist and forensic auditor. He is currently the chair of the Tax Justice Network, which he co-founded. He is a former economic adviser to government of Jersey. In addition to his work with the Tax Justice Network, he is a board member of Tax Inspectors Without Borders. He has been described by the Guardian as “the unlikely figurehead of a worldwide campaign against tax avoidance.” His research on offshore finance has been widely published in books and featured in a number of TV and film documentaries.



John Christensen
Director
Tax Justice Network
@jchristensen56



Lauri Finér
Doctoral candidate in tax law
University of Helsinki
@LauriFinest

Speakers

The influence of professionals on anti-tax avoidance legislation in Finland

Lauri Finér is a doctoral candidate in tax law at the University of Helsinki. He currently also works as the Tax Policy Advisor to the Social Democrats in the Finnish Parliament. His thesis discusses the changes in the international tax regime during the last decade. The thesis articles cover different perspectives to the transition such as drafting of tax avoidance legislation and outcome of the reforms. He has previously worked with international tax for seven years at the Finnish Tax Administration. He has also worked as a tax researcher for the civil society at Finnwatch.

Other people's dirty money: Professional intermediaries, market dynamics and the finances of white-collar, corporate and organized crimes

Professor Liz Campbell is the inaugural Francine V McNiff Chair in Criminal Jurisprudence at Monash University, Melbourne. Her research focuses on how the law responds to sophisticated, profit-driven crime, both by otherwise legitimate corporate entities as well as networks of organised crime. Another strand of her research looks at the use of biometrics in investigation and prosecution, and she is a member of the UK Home Office Biometrics and Forensics Ethics Group. Her research has been funded by the Research Council UK's Partnership for Conflict, Crime and Security, the UK's Arts and Humanities Research Council, the Law Foundation of New Zealand, the Fulbright Commission, the Modern Law Review, and the Carnegie Trust.



Liz Campbell
Francine V McNiff Chair of Criminal
Jurisprudence
Monash University
@lizjcampbell

A study case of South American enablers: findings from the financial structures linked to Argentinean elites in the Panama Papers

Tomás Lukin was born in Argentina in 1986. He holds an economics degree from Buenos Aires University. Since 2018 he's part of the Regional Integration and Finance for Development Program at Fundación SES. He works as researcher on fiscal and social justice, income distribution, debt and illicit financial flows. He also acts a communications advisor as he has been working for the last twelve years as a journalist in different Argentine media outlets. In 2017, Lukin co-authored a book called “ArgenPapers: The Secrets of the Argentines in Panama Papers”.



Tomas Lukin
Researcher and economic journalist
Fundación SES

Enabling kleptocracy, capital flight, tax dodging, and election hacking: 6 case studies from South Africa, Angola and Kenya

James S. Henry is a U.S. economist, attorney, and investigative journalist who has written extensively about global banking, debt crises, tax havens and economic development. In the corporate world, Henry served as Chief Economist, McKinsey & Co. (NYC global h.q.); VP Strategy, IBM/Lotus Development Corporation (Cambridge), Manager, Business Development, the Chairman's Office (Jack Welch), GE (Fairfield), and senior consultant Monitor Group, the international consulting firm. As Managing Director of Sag Harbor Group, a strategy consulting firm, his clients have included such enterprises as ABB, Allen & Co., AT&T, AT Kearney, Calvert Fund, Ce-mex, ChinaTrust, the Scotland Yard/FBI Task Force on Caribbean Havens, IBM/Lotus, Intel, Interwise, Lucent, Merrill Lynch, South Africa Telkom, Rockefeller Foundation, the Swedish Power Board, TransAlta, UBS Warburg, Volvo, and Monitor Company.



James Henry
Senior Adviser
Tax Justice Network
@submergingmkt

Fighting corruption and money laundering

4:00pm - 5:30pm, 2 July, Room B200

Corruption has been with us since the dawn of history. But systems for looting countries and laundering the proceeds across continents have not. These are a product of globalisation and the establishment of industries that facilitate the theft of assets belonging to people who are, in many cases, already poor and disenfranchised.

Until only a decade ago, policymakers rarely acknowledged this phenomenon. Corruption, if mentioned at all, was politely termed 'patronage' or 'rent-seeking' and portrayed as a problem of developing countries that were not able to govern themselves properly. The role of white-collar professionals, mostly based in developed countries, in making globalised corruption and state-looting a viable proposition, was off the map entirely.

That has changed, mostly because the problem is so vast and so corrosive that it can no longer be ignored, but also because of the efforts of a small but determined group of politicians and activists to expose the problem and demand action and accountability.

Our panellists will shed light on some of the most important tools in the money launderer's tool kit and the professional enablers that abet them.

Moderator

Mike Davis is Director of Campaigns, Planning and Evaluation at Global Witness and oversees its programmes on corruption, conflict, human rights and environmental degradation. From 2013 to the end of 2016 Mike was Global Witness' representative in Asia. In this role he managed the organisation's work in China and conducted a year-long investigation into corruption in Myanmar's multi-billion dollar jade business; producing a series of explosive publications on the generals, drug lords and tycoons involved. Mike's previous roles at Global Witness include managing the organisation's work on forest protection and land rights across Africa, Asia and Latin America from 2012-2013, and leading its campaigns on conflict minerals, blood diamonds and other conflict resources from 2007-2012. He managed the Global Witness office in Cambodia, and a team of investigators uncovering high level corruption in the country's forestry sector, from 2003 to 2005.



Mike Davis
Director of Campaigns, Planning and
Evaluation
Global Witness

The EU and golden visas: what future ahead?

Ana Gomes is a Portuguese politician, who suspended her career as a diplomat to enter party politics in 2003. In 2004, she was elected as a Member of the European Parliament (Portuguese Socialist Party member of the European Socialist Party) and was reelected in 2009 and 2014. She has been a career diplomat since 1980 and served in the Portuguese Missions at the UN in New York and Geneva, and in the Embassies in Tokyo and London. Between 1999 and 2003, she was Head of Mission and Ambassador in Jakarta, where she played an important role both in the process leading up to the independence of East Timor and in the reestablishment of diplomatic relations between Portugal and Indonesia. In the European Parliament, her main areas of activity are: human rights, security and defence, international relations, migration, taxation and financial crimes.



Ana Gomes MEP
Member of the European Parliament
@AnaGomesMEP

The fight for public registers of beneficial ownership in the UK's Crown Dependencies and Overseas Territories

Margaret became the Labour Member of Parliament for Barking in June 1994. She has served in government, holding portfolios across education, work and pensions, business and culture. In 2010, Margaret also became the first elected Chair of the Public Accounts Committee and was also its first female Chair. Today, Margaret is the Chair of the APPG on Responsible Tax as well as the Chair for organisations in the arts and higher education.



Dame Margaret Hodge MP
Chair of the All-Party Parliamentary
Group on Responsible Tax
@margarethodge

What's next for the UK's fight against dirty money?

As Director of Policy, Duncan takes a strategic lead on Transparency International's UK focused work, building on efforts to end the UK's status as a "safe haven" for corrupt money and addressing corruption in the politics, as well as advancing global standards in, for example, company beneficial ownership transparency. Prior to this he worked on information security with Templar Executives, following five years as a Member of Parliament. He also serves on the board of the South London and Maudsley NHS Foundation Trust, where as Senior Independent Director he chairs the audit committee.



Duncan Hames
Director of Policy
Transparency International UK
@duncanhames



LECTURE & AWARD

Inaugural lecture



Sol Picciotto
*Professor Emeritus
Lancaster University*

Sol Picciotto (BA Oxford, JD Chicago) is an emeritus professor at Lancaster University, a Senior Adviser of the Tax Justice Network, coordinator of the BEPS Monitoring Group and Chair of the Advisory Group of the International Centre for Tax and Development, where he coordinates and carries out research on the taxation of transnational corporations with special reference to developing countries.

Tax Justice Network has played a key role in the politicisation of tax in the past 20 years, but by combining sound research with powerful advocacy. This entails managing the tensions between research (strategic, long-term, investigative, evaluative and independently attested), and political debate (reactive, ephemeral, evidentiary, partisan and self-validated). Tax justice advocates have had a more adversarial relationship with orthodoxy than e.g. environmentalists, who succeeded earlier in integrating diverse scientific analyses and presenting them in a powerful public discourse. This is because international tax became technicised and hence captured by professionals in the service of the wealthy and transnational corporations (TNCs).

Income tax became central to the legitimacy of tax early last century, but by the 1920s some rich people began to exploit grey areas in the key concepts of residence and source to create tax havens. For business profits, tax authorities were given powers to ensure a fair allocation by adjusting the accounts of TNC affiliates; they used two methods: comparison with the profits of similar independent firms, and fractional apportionment of TNCs' global profits. From the 1950s TNCs began circumventing capital controls by adjusting payments between their affiliates, and avoiding tax in both home and host countries by using intermediary entities in havens to hold intellectual property rights and manage finance. Banks followed, creating eurodollars, and then the tax haven and offshore secrecy system. The ending of exchange controls after 1979 facilitated the use of offshore for all kinds of dodgy deals.

US proposals in 1962 could have scotched TNC tax avoidance by taxing parent companies on their worldwide profits, with a foreign tax credit. Due to business pressure, CFC rules were limited to passive income, then defined to exclude financial services profits, so legitimising offshore finance. US regulations in 1968 brought a new approach to income allocation focused on transactions and a search for comparables. This was rejected as unworkable by other OECD countries, criticised as unsound by leading academics, and soon found impractical by government studies; nevertheless, under political pressure to counteract TNC 'transfer pricing', an OECD report of 1979 endorsed it. A revised US methodology in 1988 refocussing on profits (rejecting Senate support for formulary apportionment), caused conflicts at the OECD. The Transfer Pricing Guidelines (TPGs) of 1995 approved 5 methods, including profit split, but all described as transactional.

The TPGs depoliticise the allocation of TNC income by converting it to a technical question dealt with case-by-case, seemingly preserving national sovereignty but empowering TNC tax advisers. Their approach is particularly unsuitable for the key centralised functions of joint services, R&D, finance, and risk management. Just when the OECD launched an attempt to curb preferential tax regimes in 1998, the widespread adoption of the TPGs stimulated growing legions of professionals to further refine tax-driven restructuring based on functional fragmentation.

By 2003 it was clear that radical change was needed, and Tax Justice Network's call for CbCR, comprehensive AEoI, and unitary taxation of TNCs has proved far-sighted, though we still need public CbCR, and beneficial ownership registers. TNC taxation was the stiffest challenge, particularly due to its technicisation. The first phase of the BEPS project only patched up existing rules, but the proliferation of unilateral measures due to political pressures has now forced more relevant responses. Finally, a proposal for fractional apportionment from India and the G24 developing countries is included in the new BEPS work program, and could also be progressed through the UN Tax Committee. With cautious optimism, we can say significant change is coming soon, while worldwide adoption of unitary taxation will take a while longer.

The Anderson-Lucas-Norman award 2019

The Anderson-Lucas-Norman award for tax justice heroism will be presented at the conference to a distinguished individual.

The Anderson-Lucas-Norman award is named after Jean Anderson, Pat Lucas and Frank Norman, three Jersey islanders who were among the first to challenge the financial sector's state capture of Jersey, sparking the global tax justice movement.

Jean Anderson, Pat Lucas and Frank Norman met with former Jersey senior economic advisor John Christensen in the early 2000s, urging him to help them save their island and "kill the tax havens". They inspired him to establish the Tax Justice Network. Jean, Pat and Frank's early meetings, protests and fundraising work - which included cake baking and car boot sales - provided the foundations needed to launch the Tax Justice Network and the global movement that followed and has been changing the world ever since.

Pat Lucas, Frank Norman and Jean Anderson (left to right) in front of the House of Commons on the day the Tax Justice Network was established.



3 J U L Y

DAY TWO



Lawyers as enablers

9:00am - 10:25am, 3 July, Room B200

Lawyers play a central role in shaping the tax system as intermediaries, who battle over the interpretation of legal rules. Lawyers also play an important part in the formulation of law both in legal rulings and the formulation of legislation, so law is a recursive process. There is considerable scope for interpretation because legal rules are indeterminate for three main reasons: first, all language is contextual; secondly, legal rules are expressed in more or less general terms which must be applied to specific cases; and thirdly they are normative, so interpretation is necessarily purposive. In tax law, the meaning of even key concepts such as 'income' and 'residence' is shaped by these interpretive contests, which are also social, political and ethical.



Sol Picciotto
Professor Emeritus
Lancaster University

Moderator

Sol Picciotto (BA Oxford, JD Chicago) is an emeritus professor at Lancaster University, a Senior Adviser of the Tax Justice Network, coordinator of the BEPS Monitoring Group and Chair of the Advisory Group of the International Centre for Tax and Development, where he coordinates and carries out research on the taxation of transnational corporations with special reference to developing countries.

Speakers

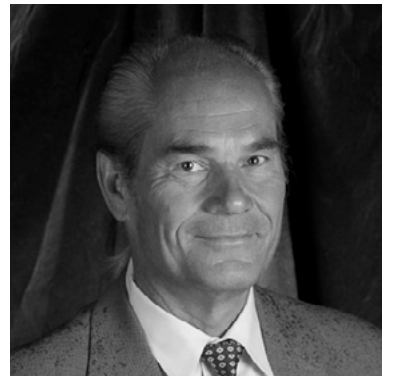
The legal opinion as an asset class within global wealth chains

Clair Quentin is a UK barrister who has worked at Allen & Overy, Farrer & Co, and at the independent bar, advising on UK and international tax law. They specialised in the taxation of complex corporate, financial and property transactions, disputes with the UK's revenue authorities, and the taxation of not-for-profit entities. They have extensive practical experience at the aggressive end of the tax risk business, having advised on high-value cross-border tax-structured finance, transfer pricing disputes, and various kinds of tax avoidance schemes. They are currently non-practising while conducting doctoral research on corporate tax reform at Queen Mary University of London.

Clair Quentin
Senior Adviser
Tax Justice Network
@_ClairQuentin

Ethics of tax interpretation

Daniel T. Ostas is Professor and Harlow Chair of Law and Ethics at the Price College of Business, University of Oklahoma, USA. His most recent book, Corporate Taxation and Social Responsibility, was published by Wolters Kluwer International in 2018.



Daniel Ostas
Harlow Chair in Business Ethics &
Professor of Legal Studies
Price College of Business
University of Oklahoma

Dirty money as legal fees in Namibia and Zimbabwe: Are lawyers laundering proceeds of crime?

Jorum Duri is a final year Doctor of Laws candidate in the Department of Criminal Justice and Procedure at the University of the Western Cape in South Africa. He is an emerging researcher in the field of economic crime, with a particular focus on corruption, money laundering and illicit financial flows from Africa.



Jorum Duri
Doctor of Laws candidate
University of the Western Cape
@JorumDuri

How legal scholars facilitate tax avoidance: the case of Finnish tax rulings

Santtu Raitasuo is a PhD candidate at the faculty of law in the University of Helsinki, where he also teaches classes about scientific writing in legal studies. He is a trained lawyer and has previously worked for the Finnish national tax agency. Santtu's research interests include tax law and social justice, critical legal studies and legal theory. In his ph.d Santtu studies the tax advisory companies power to influence the legal doctrine through legal scholarship. His publications include "The conflict of interest in tax scholarship" and "The politics of statutory construction in tax law".



Santtu Raitasuo
Lecturer (World Politics)
University of Helsinki

Taxing wealth

11:00am - 11:55am, 3 July, Room B104

Our current global economic system is skewed towards a relatively small number of wealthy individuals and companies. Oxfam estimates that just 26 people own the same as the 3.8 billion people who make up half of humanity. While in many countries the last ten years have seen incomes stagnate, the very wealthiest have seen their fortunes grow. Across the world, wealth inequality is much higher than income inequality. All of this has led to politicians, campaigners and policy experts calling for greater taxes on wealth as part of the solution.

In January this year, the Dutch historian Rutger Bregman castigated the assembled billionaires at Davos for preaching the language of equality, while failing to pay their taxes. He criticised the current approach, whereby wealthy individuals often end up paying a much smaller proportion of their income in tax compared to average citizens. Combined with their ability to move assets offshore, the wealthy can slash their tax bills. Instead governments largely rely on taxes on work and consumption to fund public services. Wealth, including savings and property, is relatively lightly taxed.

However, since the financial crisis there has been a groundswell of support for reevaluating this approach. Economists such as Thomas Piketty and Gabriel Zucman have brought attention to the problems of extreme wealth inequality. In the US politicians including Alexandria Ocasio-Cortez and Elizabeth Warren have both called for higher wealth taxes. These calls are backed up by powerful international institutions, including the OECD and IMF. Wealthy individuals have stepped up to the plate with Bill Gates, Warren Buffet and the Danish millionaire Djaffar Shalchi arguing that they should be paying more in tax.

There is a growing movement of civil society organisations and campaigners pushing for governments to adopt greater taxes on wealth. In order to be successful we have to build powerful stories for why this change is needed, and we need to get our policy proposals right. This session will explore both what is the best way to tax wealth, and how to persuade people across the world that this is the right thing to do.

Moderator

Robert Palmer is the Executive Director of Tax Justice UK. Robert helped set up the first permanent team for the Open Data Charter, which is a network of governments and organisations committed to achieving a world where data is used as a public good. Previously he was at Global Witness, where he led a global movement to challenge how the financial system facilitates corruption. Robert carried out high profile investigations, built coalitions and helped to pass ground-breaking laws to curb shell company secrecy.



Robert Palmer
Executive Director
Tax Justice UK
@robertnpalmer

Speakers

Should we be taxing wealth?

Helen is Deputy Director of the UK Institute for Fiscal Studies (IFS) and head of the Tax sector. She joined the IFS in 2007. Her main research interests are the effects of the tax system on individuals' and firms' behaviour and the design of tax policy. Her recent research also includes work on the drivers of firm investment and the UK productivity puzzle. She is Tolley's 2018 Tax Personality of the year. Helen is chair of the Royal Economic Society's Communications Committee.



Helen Miller
Deputy Director
Institute for Fiscal Studies
@helenmiller_ifs

Taxing wealth to tackle inequality in developing countries

Joy is a Global Tax Advisor at ActionAid International based in Nairobi, Kenya. She holds significant experience working on tax within civil society and private sector spaces. She currently provides support to 11 African countries within the ActionAid federation working on or looking to work on tax justice at the national level. She has also represented ActionAid at various global and regional platforms concerning tax policy.



Joy Ndubai
Global Tax Advisor
ActionAid Denmark

How to communicate more effectively about wealth taxes

Rebecca Bramall is Senior Lecturer in Media and Communications at London College of Communication, University of the Arts London. Rebecca's research explores the interpenetration of culture and economy, with a current focus on tax culture in the UK after the global financial crisis.



Rebecca Bramall
Course Leader for MA Media, Communications and Critical Practice
London College of Communication
@rfbramall

Whistleblowing in Asia and the UK: then and now

11:00am - 11:55am, 3 July, Room B103

In a panel moderated by London-based American whistleblower lawyer Mary Inman, former Olympus CEO Michael Woodford will recount his tale of exposing a \$1.37 billion accounting scandal at Olympus Corporation, as told in his critically acclaimed book *Exposure*. Joohyun Baek will describe the whistleblower reward schemes the Korean Tax Authority has in place to encourage whistleblowers to provide information about evasion of Korean taxes domestically and offshore. Georgina Halford-Hall will discuss the work of the newly formed All Party Parliamentary Group on Whistleblowing in seeking legislative reform to protect and empower whistleblowers in the UK. Mary Inman will discuss the HMRC's discretionary programme to pay whistleblower insiders.



Mary Inman
Partner
Constantine Cannon

Moderator

Mary Inman is a partner in Constantine Cannon's London Office. After 20+ years representing whistleblowers in the U.S., she moved to London in July 2017 to launch the firm's international whistleblower practice. She specializes in representing whistleblowers from the U.K., E.U. and worldwide under the American whistleblower reward programs.

Ms. Inman is a recognized expert and frequent author and speaker on areas related to the international application of the American whistleblower laws, financial frauds, health care reimbursement and government procurement. She has particular expertise in addressing Medicare Advantage risk adjustment fraud and is one of the lead attorneys in a prominent whistleblower case against UnitedHealth Group involving allegations the Medicare Advantage Organization submitted false claims for payment to the Medicare Program based on artificially inflated member risk scores. She also has extensive experience addressing fraud in government infrastructure projects and representing city and state governments in prosecuting civil fraud actions.

Speakers

Legislative reforms on whistleblowing in the UK

Georgina set up WhistleblowersUK after blowing the whistle on financial irregularities and poor practice in a charity. Eventually vindicated when investigations were concluded, what Georgina learnt was that people who have the courage to whistle-blow are very isolated and unsupported. WhistleblowersUK now ensures that people who put their head above the parapet and blow the whistle on wrongdoing have the help and guidance they need.

Georgina regularly advises businesses, MPs and regulatory bodies on whistleblowing legislation and obligations in the UK and the United States. As well as overseeing an active caseload, Georgina is the spokesperson for WhistleblowersUK and is often quoted in media articles and interviews.



Georgina Halford-Hall
Chief Executive
WhistleblowersUK
@WB_UK

South Korea's tax programmes that pay whistleblowers financial incentives as compensation

Joohyun Baek is Deputy Director and Delegate to IBFD Netherlands at the National Tax Service of the Republic of Korea.



Joohyun Baek
Deputy Director and Delegate to
IBFD Netherlands
National Tax Service
Republic of Korea

Exposure: From President to Whistleblower at Olympus

Michael Woodford MBE is a British businessman who was formerly president and COO (April 2011) and CEO (October 2011) of Olympus Corporation, a Japan-based manufacturer of optics and reprography products.

Joining Olympus in 1981 and rising to manage its European operations, Woodford was the first non-Japanese person to be appointed as the company's CEO in October 2011, having "exceeded expectations" as president and chief operating officer for the previous six months. Within two months, he became a central figure in exposing the Olympus scandal, having been removed from his position after serving two weeks, when he persisted in questioning fees in excess of US\$1 billion that Olympus had paid to obscure companies, which appear to have been used to hide old losses and appeared to have organised crime connections. The scandal rocked Japanese corporate governance, led to the resignation of the entire Olympus board and several arrests of senior executives, including the previous CEO and chairman, and the company's former auditor and bankers among others, and made Woodford one of the most highly placed executives to turn whistleblower. By 2012 the scandal he exposed had developed into one of the biggest and longest-lived loss-concealing financial scandals in the history of corporate Japan. Woodford now consults on corporate governance worldwide, speaks on human rights, whistleblower laws and road safety.



Michael Woodford
Former CEO
Olympus Corporation

Bankers as enablers

1:00pm - 1:55pm, 3 July, Room B200

Banks traditionally have been the source of considerable trust in the global financial system. More often than not, they are the repositories of our pension funds, retirement accounts, and lifetime savings. Yet, as the global economy has grown, the traditional role of banks and bankers has also seen major changes. When both licit capital and illicit capital flows through our banking system, the responsibility of our financial institutions to protect the public interest is more important than ever.

This raises some important questions for us to reflect on: how best can banks perform their role as fiduciaries of the public interest, and yet ensure that illicit money is not flowing through the banking system? What is the right balance between free markets with products and services that meet the public need, and financial regulation that protects the public from excesses such as the ones that we saw in the last financial crisis. With the advent of sophisticated technology now available, can bankers not perform a better job in identifying the beneficial owners of all account holders? Should banks not support access to public registries so that interconnected ownership of assets can be identified? How can banks ensure that the proceeds of money laundering, trafficking, environmental crimes, and similar activities do not have ready access to the global financial system?

We are in the position where we can reexamine the traditional role of bankers in light of the advancements that have taken place in data analytics so that the public interest can be better served. To the extent that some banks may welcome weak legislation that allows such flows to happen, we may need to consider important checks and balances to constrain this conduct. In situations where the bankers themselves have been enablers to welcome such flows of illicit funds or activities, we need to consider corrections on an urgent basis in order that the public interest can be better protected.

Moderator

Krishen Mehta was a partner with PricewaterhouseCoopers (PwC) and is a non-executive director at the Tax Justice Network. At PwC he worked in their tax practice from their New York, London, and Tokyo offices. Now, he serves on the Advisory Board of Aspen Institute's Business and Society Program, and is a member of the Asia Advisory Council of Human Rights Watch. He is also a Trustee of the Korbel School of International Studies at the University of Denver, and of the Institute of Current World Affairs in Washington, DC.



Krishen Mehta
Non-executive Director
Tax Justice Network

Speakers

Shell banks in disguise: a ranking of offshore banks

Andres Arauz is an Ecuadorian economist. He served as Minister of Knowledge, Deputy Minister for Planning and Chief Operations Officer of the Central Bank of Ecuador. He is a former balance-of-payments statistician and a payment system specialist at the Central Bank. He has been actively involved in the South American New Regional Financial Architecture and the audit of the international investment arbitration system. He has written extensively on geopolitics of finance, procurement, money and technology. Currently, he leads the Dollarization Observatory, a civil society initiative to monitor the Ecuadorian financial system. He is now pursuing a PhD in Financial Economics at UNAM - Mexico.



Andres Arauz
PhD Student
Universidad Nacional Autonoma de Mexico
@ecuarauz

Building Potemkin Villages: the construction of AML policies in the UK and Europe (1987-present)

Dr Mary Alice Young is a Researcher and Senior Lecturer at Bristol Law School, the University of the West of England. Dr Young is a Senior Adviser to the Tax Justice Network, Founder of the Independent Organized Crime Research Network for Law Enforcement Officers and Academics, and SOLON Co-Director for Promoting Interdisciplinary Studies in Law, Crime & History. Dr Young has achieved a growing supranational presence as an expert in organized crime and financial secrecy, since being told in 2005 that researching financial secrecy for her PhD, would be a subject of no interest to most people. Dr Young eschews social media which means organisations have to work quite hard to secure her expertise on criminal money management and organized crime - bribery helps. However, technological isolation has not hampered the dissemination of her research and her expertise have been sought by (but not always afforded to), the Tax Justice Network, Royal United Services Institute, United Nations Office on Drugs and Crime, Joint Parliamentary Committee (Offshore Entities), Jamaican Constabulary Force, Jamaica Ministry of National Security, Open Society, and Amnesty International.



Mary Young
Senior Lecturer in Law & Tax Justice
Network Senior Adviser
University of West England

Death before taxes: what hedge fund workers really think about regulation, taxation, and inequality

Megan Tobias Neely Postdoctoral Fellow at Stanford University's Clayman Institute for Gender Research. In 2017, she graduated with a PhD in sociology from the University of Texas at Austin. Megan studies gender, race, and class inequality in the workplace and the labor force.

Megan's research examines rising economic inequality in the U.S. through the lens of gender and race. She pursued graduate school after working as a research analyst for a hedge fund from 2007-2010. This insider experience led me to sociology to study the mechanisms that reproduce gender and race inequality in this industry, and to understand how the financial sector perpetuates class inequality in society at large.



Megan Tobias Neely
Postdoctoral Fellow
Stanford University, Clayman
Institute for Gender Research
@mtobiasneely

Profit shifting: new tricks?

2:00pm - 3:30pm, 3 July, Room B104

That the international tax system is complex is beyond doubt. Developments under BEPS and other initiatives such as the Common Consolidated Corporate Tax Base gave hope, if not for simplification, for establishing some degree of fairness in the way in which Multinational Companies (MNC) were taxed. There was some reasonable expectation that new policy proposals could close off the back alleys and secret tunnels navigated by MNC and governments competing in harmful tax practices. This panel tells a rather different story. It is a story of profit shifting, tax avoidance and incentives aided and abetted by tax planners, regulations, and the tax system itself. Underpinned by new research and bringing together new and existing literature and empirical evidence, the panel paints a landscape of ongoing, creative and abundant tax trickery.

Maggie Cooper explores the interaction between motivation and opportunity for tax planning, including providing new insights into the internal motivations on why and how companies plan their tax. She sets out these behaviours within a typology of four – aggressive tax avoiders, frustrated tax avoiders, straightforward taxpayers and responsible taxpayers. The research brings to bear new insights to inform policy makers.

Shu-Chien Chen explains a problem which the BEPS project failed to address. She explores the phenomenon of 'shifting-to-losses' where multinational companies shift profits to relatively high from low tax jurisdictions. Shu-Chien Chen suggests a practical solution that minimises the impact of this loophole through the adoption of an annual quantitative restriction on losses offset in every tax year. Legal certainty to taxpayers is therefore more readily assured.

In his research, Noam Noked analyses how weaknesses in recent international tax reforms have created 'unintended consequences'. In particular, he pinpoints how countries have developed a new practice – creating an incentive for countries and MNCs to 'shift from international tax competition to international subsidy competition'. The research explores important issues of practice concerning efficiency, transparency and fairness. It offers comparisons between the international tax framework and the WTO subsidy rules and the EU state aid rules. Noam Noked sets out some key proposals to ensure economic equivalency of tax benefits and subsidies, and challenges us to broaden our definition of tax competition.

Moderator

Liz Nelson is a director of the Tax Justice Network and is developing the TJN's programme of work on tax justice and human rights. Before joining TJN, Liz developed housing services for vulnerable and 'at risk' adults and families for twenty years. Liz studied Human Rights and Development Management from the Open University's Global Programme in Development Management and Women's Human Rights at the London School of Economics (LSE).



Liz Nelson
Executive Director
Tax Justice Network
@zilhen

Speakers

Understanding the interaction of motivation and opportunity for tax planning inside US multinationals: a qualitative study

After graduating from Oxford, Maggie qualified as a Chartered Accountant with one of the largest accountancy firms before moving to the Trades Union Congress where she worked on policy, particularly in relation to the private sector. After this she worked at the Audit Commission where she was responsible for large social research projects and completed an MSc in Management in the Public Sector. Following spells living in China, Brazil and Korea, Maggie returned to academia with an MSc in International Business. She was awarded her doctorate for a thesis on tax planning in US multinational enterprises, at Henley Business School, where she is now a Lecturer in Management Accounting.



Maggie Cooper
Lecturer in Accounting
Henley Business School
University of Reading
@magseoul

From tax competition to subsidy competition

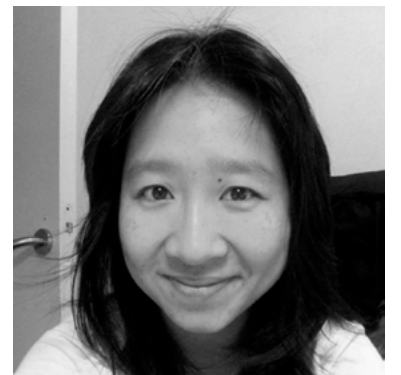
Noam Noked is an Assistant Professor of Law at the Chinese University of Hong Kong. His research focuses on tax policy, international tax competition, tax compliance, and information exchange regimes. His academic work has appeared or is forthcoming in Florida Tax Review, Virginia Tax Review, Tax Notes, Tax Notes International, Stanford Law Review Online, and other law journals. He holds a doctoral degree in law from Harvard Law School, and undergraduate degrees in law and accounting from Tel Aviv University. Professor Noked has worked as tax attorney in the Hong Kong office of Baker McKenzie.



Noam Noked
Assistant Professor
The Chinese University of Hong Kong

The strategy of 'Shifting-to-Losses': The case of the Common Consolidated Corporate Tax Base (CCCTB) in the European Union

Shu-Chien Chen graduated from National Taiwan University and passed the Taiwanese lawyer examination. Before moving to the Netherlands, Shu-Chien worked at Keelung Customs, Ministry of Finance in Taiwan as a legal officer. Later, she studied in Leiden University and Radboud University Nijmegen in the Netherlands and received LL.M degrees. Currently, she is a PhD candidate at the Erasmus University Rotterdam and she is pursuing Bachelor of Laws at University of Amsterdam (in Dutch) to qualify as a Dutch lawyer. Her research interests include EU law, comparative law, law reform, tax law, trade law and data protection.



Shu-Chien Chen
PhD Candidate in EU tax law
Erasmus University Rotterdam

Trends in financial secrecy

2:00pm - 3:30pm, 3 July, Room B103

Financial transparency has received significant attention in the past years, with increased pressure of the media and civil society against secrecy. However, despite the improvements achieved in international agreements regarding financial transparency and information exchange, new regions and countries have emerged in the scenario offering favorable environments for secretive behavior, and the use of secrecy jurisdictions by multinationals and individuals has increased. Furthermore, improvement should be made about the quality and the use of the information collected.

The papers in this section will explore the emergence of new secretive jurisdictions, the effects of the increased media attention towards transparency, and the importance of investing in government bodies, either by increasing the number of tax inspectors or by improving the technologies in use.

Moderator

Vera Mshana is a program officer on Ford's Natural Resources and Climate Change team. She began her career at the Ford leading the foundation's work on encouraging greater government transparency; promoting more participatory and progressive tax and budget systems; helping to establish rules and norms to reduce global tax avoidance and evasion; and responding to the challenge of closing civic space by supporting human rights defenders and strengthening the capabilities and legitimacy of civil society organizations in their own communities.

Prior to joining Ford, Vera was a program officer in the Open Society Foundations' Fiscal Governance Program, where she was charged with cultivating the foundation's investment portfolio in tax reform support efforts in developing countries. She has also held senior positions within civil society and the private sector.

Speakers

Beneficial ownership verification: ensuring the truthfulness and accuracy of registered ownership information

Andres Knobel is an analyst for the Tax Justice Network (TJN). He studied Law at the University of Buenos Aires and was an exchange student at Columbia University in New York. He is currently studying for a Master's degree in Law and Economics at Di Tella University, focusing on tax law and public policy.



Vera Mshana
Program Officer
Natural Resources and Climate
Change
Ford Foundation



Andres Knobel
Researcher
Tax Justice Network

The use of tax havens by multinationals in the UK and the global financial crisis

Chris maintains primary research interests in various areas of international economics and international business. The broad theme of his research revolves around international financial flows such as foreign direct investment (FDI), international trade, foreign aid and migrant remittances. More specifically however, he has undertaken projects that look at FDI in controversial locations such as conflict zones and controversial industry sectors such as tobacco.



Chris Jones
Professor of Economics
Aston University

How tax havens and secrecy jurisdictions specialise with the help of intermediaries

Miroslav Palanský is a Ph.D. Candidate in Economics at Charles University in Prague and holds Master's degrees in Economics from Charles University and in Econometrics from Aix-Marseille School of Economics. His current research activities focus on financial secrecy, tax havens, international profit shifting, and public procurement. He is a researcher with the EU-funded COFFERS project.



Miroslav Palanský
Researcher
Charles University
@miropalansky

Geopolitics of financial secrecy in Asia

Sakshi Rai works with Centre for Budget and Governance Accountability on the issues of rights, illicit financial flows, tax justice, geopolitics, and development. She caters to the advocacy, coordination and research needs of CBGA for the Southern Regions Program in Asia on taxation and transparency matters. Prior to joining CBGA, she has worked with various stakeholders like WaterAid, Sanigest International, and others as a Senior Research Assistant at Outline India. She is also a regular contributor at various media platforms like the Wire, Global Voices and others.

Sakshi is a postgraduate in Economic Development from the University of Glasgow.



Sakshi Rai
Programme Consultant
Centre for Budget and Governance
Accountability
@sakshirai92

Enablers, states and international governance

4:00pm - 5:30pm, 3 July, Room B200

Why is there still such a wide gap between what we know as the drivers of illicit financial flows and the policies needed to combat them, and an even wider gap between policies agreed in political forums and their implementation at state and global institutional levels? How have transnational corporations and the tax planning industry succeeded in restraining international efforts to constrain them? How can global tax governance be better shaped to be more effective in stemming harmful tax competition, tax erosion and illicit financial flows ?

Our panellists agree that for answers, we should look into how the power and interests of multinational corporations manifest in practice, in national and international institutions governing taxation which result in rendering these institutions ineffective. This session will explore these dynamics and more importantly how our research, advocacy and campaigning efforts can better target these political-economy dimensions of illicit financial flows.

Moderator

Charles Abugre Akelyira is chief executive of Ghana's Savannah Accelerated Development Authority (SADA). His previous role include those of Africa director of the UN Millennium Challenge Campaign; head of global policy and advocacy at Christian Aid (where he oversaw the launch of the first major INGO tax justice campaign); executive director of the Integrated Social Development Centre (ISODEC); and Coordinator of the Africa Secretariat of the Third World Network.

Speakers

Innovative forms of of networked tax governance to regulate tax competition

Amedeo Rizzo works as Academic Fellow at Bocconi University and SDA Bocconi, School of Management, where he carries on research activities on international and European corporate taxation, tax policy and anti-tax avoidance. He is part of the Group of Experts on anti-corruption for Transparency International Italy, advising on corporate and tax law. Previously, he worked for the Directorate General for Economic and Financial Affairs of the European Commission and for the International Tax and Transfer Pricing Team of Pricewaterhouse Coopers, Milan. He also collaborated with Centre for Budget and Governance Accountability, India, on financial transparency issues in Asia-Pacific countries.



Charles Abugre Akelyira
Chief Executive
Savannah Accelerated Development
Authority, Ghana



Amedeo Rizzo
Academic Fellow
Bocconi University
@amedeorizzo21

Keidanren's role on the BEPS negotiation: A professional enabler under the Japanese chairmanship

Kumiko Tsuda is PhD Candidate at Department of Politics, Graduate School of Law, Hokkaido University, Japan. She has been working on her doctoral thesis concerning politics over the financial transaction tax in the European Union. As part of her doctoral research she visited Institute for European Studies, Free University of Brussels (IES-VUB) from March to June 2018. This year her research focuses on political powers of lobbyists in global tax governance and its legitimacy problems, received a grant-in-aid from Suntory Foundation's "Grant for Groundbreaking Young Researchers."



Kumiko Tsuda
PhD student
Hokkaido University

Assessing corporate tax avoidance risks: The Corporate Tax Haven Index 2019

Leyla Ates is a Professor of Tax Law at the Altinbas University. Her research interests are in the areas of international tax law, income taxation and tax policy. Prior to her current position she has held academic posts at universities in Germany, Turkey and Northern Cyprus. She is a member of IFA and the European Association of Tax Law Professors.

Co-presented with Markus Meinzer, Director, Financial Secrecy, Tax Justice Network

Markus Meinzer is the lead researcher on the Financial Secrecy Index. He authored the book "Tax Haven Germany" ("Steuerparadies Deutschland"), published in 2015 at C.H. Beck, and is the Tax Justice Network's principal investigator on the COFFERS EU research project under Horizon 2020 (Combating Fiscal Fraud and Empowering Regulators). He studied development economics as a component of his political science degree at the Free University of Berlin, and was an exchange student at the University of Sussex (UK).



Leyla Ates
Director, Academic, Researcher
Altinbas University

Reform and resistance: Understanding institutional inertia and multinational corporation tax avoidance

Saskia Kerkvliet is a communications expert who works with 89up, which bills itself as "Europe's first impact agency," developing campaigns to inspire action for progressive causes. She has a long-standing interest in issues of global political, economic and environmental justice. Saskia recently completed an MSc in International Politics at the School of Oriental and African Studies, and wrote her dissertation on multinational corporate tax avoidance and global tax governance reform. She collaborated with a Norwegian illustrator to produce a comic on The Nib, an American political comic publication, which aimed to inspire people to fight for tax justice. She is currently working with the Tax Justice Network to turn this piece into an animation. She is also passionate about decolonisation, and worked with the Decolonising SOAS Working Group to build a website and educational resources to promote the movement in the UK and abroad.



Saskia Kerkvliet
Research Assistant
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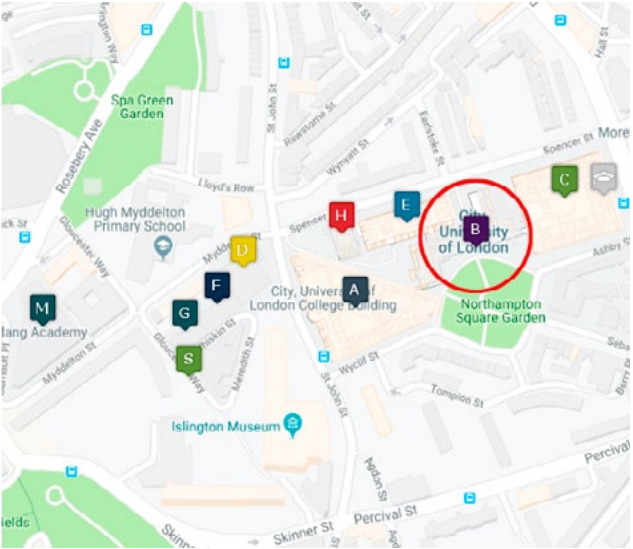
Venue information

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United Kingdom

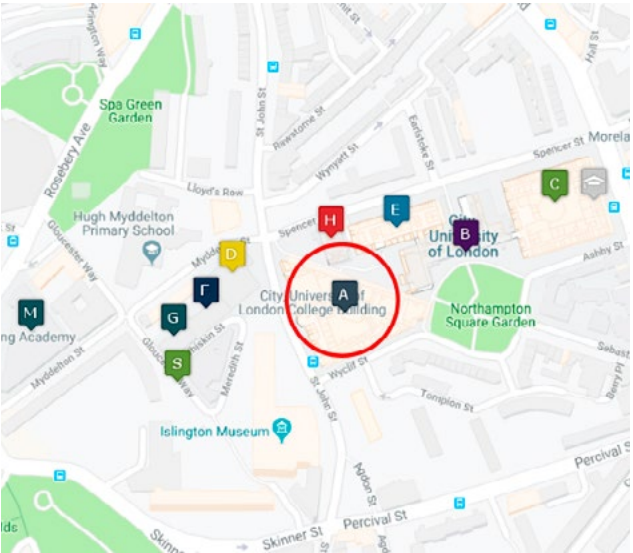
Please note that a fire alarm test will be held in the University Building on Wednesday morning between 8.00am and 12.00pm. The alarm will sound for approximately 45 seconds and cease. No action is to be taken. However, if the alarm is continuous after 45 seconds, the building will need to be evacuated.

City University – Site Map and Directions

When arriving for the day time sessions on Tuesday 2 July and Wednesday 3 July, please use the main entrance to the University Building on Northampton Square (B).



For the Tax Justice Network inaugural lecture and prize on the evening of Tuesday 2 July, 6:00pm, please enter through the College Building (A).



Guidance for raising questions

We will be using Slido, a digital tool, to capture and prioritise questions from audience members in the room and, in the case of plenary sessions, watching the livestream remotely. Slido is a question prompt and polling app that offers conference delegates the option to ask questions (either under their name or anonymously) and vote on the questions they would like to be asked.

You can use Slido from your phone or laptop's browser during the sessions by visiting our dedicated conference page at:

<https://slido.com/j928>

Select the room that you are in. You can then submit your own questions and vote for the questions submitted by other delegates that you would like to have raised to the presenters. Questions will appear on the screen in the conference room shortly after they have been submitted and the session moderator will decide which questions to take and in which order.

Connect on social media

We will be posting about the conference from the Tax Justice Network's social media accounts. You can follow or tag us using the following handles and hashtag:

Twitter: @TaxJusticeNet
Facebook: /TaxJusticeNetwork
#TJN19

For more information about the Tax Justice Network Conference 2019, including summaries of all the presentations, please visit www.taxjustice.net/tjn19

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