

The Global Alliance For Tax Justice (GATJ) and the European Association of Development Research and Training Institutes (EADI) are pleased to invite you to join us for an important conference to build closer cooperation between professional researchers and tax justice activists:

Tax Justice to Promote Social Justice

Research on Taxes for Development

Tuesday, 24 February 2015, 9.00 to 18.00

University of Vienna

Sky Lounge

Oskar-Morgenstern-Platz 1 (12th floor), 1090 Vienna, Austria

Hosted by the Vienna Institute for International Dialogue and Cooperation (VIDC) and the Department of Development Studies (IE) – University of Vienna

Background

Taxation plays an important role for the mobilization of public domestic revenues and will be one of the hot topics at the United Nation's Financing for Development Conference in Addis Ababa in July 2015. Tax policies can be designed to curb inequalities, but need to be complemented by redistributive budget policies. Tax revenues play an important role in funding collective public goods in the form of social protection benefits and public services such as healthcare and education. Tax systems can also enhance democratic governance by making governments more accountable to their tax-paying citizens.

Despite the importance of tax for financing sustainable development and redistributing wealth, many countries face challenges in their efforts to increase their tax revenues. The reasons on the domestic level include tax administrations' capacity problems, and the undercutting of tax revenues when numerous tax incentives and exemptions are given to corporations and wealthy individuals. On the international level, tax avoidance and evasion are enabled by an outdated international tax architecture that is based on bilateral tax agreements and is unsuitable for the globalized economy of the 21st century, as well as an international system of tax havens and secrecy jurisdictions.

Multinational corporations, in particular, profit from declining corporate tax rates and tax incentives, and exploit existing loopholes in and between national legislations. Initiatives from the G20 and the OECD are currently being developed to address some of these problems. But critics say these reforms will not go deep enough, leaving untouched the root causes of rising illicit flows, tax evasion and avoidance.

This *Tax Justice to Promote Social Justice* conference brings together experienced (development) researchers and tax justice campaigners to exchange views on the most effective ways forward to share findings for policy change, public education and mobilization. Participation in this conference is free of charge.

Conference website:

www.vidc.org/en/topics/international-economy/economic-policies/tax-justice-conference/

For more information and registration, please contact Martina Neuwirth: neuwirth@vidc.org

Program

- 8.30 Registration
- 9.00 **Welcome and Introduction**
Martina Neuwirth (VIDC & member of GATJ-Coordinating Committee), Austria
Petra Dannecker (Head of Department of Development Studies, IE), Austria
- 9.30 **Keynote: Reinventing Tax Justice to Achieve Social Justice - Current Challenges, Future Opportunities**

Krishen Mehta (Senior Global Justice Fellow, Yale University & Senior Advisor, Tax Justice Network), USA
Chair: Karin Fischer (Head of Dept. Politics and Development Research, Univ. of Linz), Austria
- 10.30 **Coffee Break**
- 11.00 **Panel 1: Taxing Corporations – Fair Share versus Race to the Bottom Approaches**

Sol Picciotto (University of Lancaster, BEPS Monitoring Group)
Taxing Multinational Business in an Interdependent World.

Alvin Mosioma (Executive Director, Tax Justice Network Africa), Kenya
Race to the Bottom: The effects of international corporate tax competition on African countries.

Chair: Lidy Nacpil (Coordinator, Jubilee South-Asia/Pacific Movement on Debt and Development)
- 12.30 **Lunch (Mia & Mason cafeteria, 1st floor)**
- 13.30 **Panel 2: Let There be Light! A Case for Transparency**

Moran Harari (Researcher, Tax Justice Network & TJN Israel), Israel
Automatic Information Exchange and Country by Country Reporting: Will they solve persistent data (access) problems?

Zorka Milin (Legal Advisor, Global Witness), USA
Beneficial Ownership Information and Public Registries as Tools Against Corruption and Tax Fraud: Where do we stand?

Chair: Teresa Marshall (Campaign & Communications Coordinator, Global Alliance for Tax Justice)
- 15.00 **Coffee Break**

15.30 **Panel 3: Tax and Budget Policies to End Inequality**

Patricia Miranda (Fundacion Jubileo Bolivia), Bolivia

Strengthening National Tax And Budget Systems To Address Inequalities And Protect Human Rights: The experiences in Latin America.

Margit Schratzenstaller (Researcher, Austrian Institute of Economic Research)

Gender Responsive Taxation and Gender Budgeting: How to overcome political and institutional hurdles.

Chair: Dennis Howlett (Executive Director, Canadians for Tax Fairness)

17.00 **Wrap Up Discussion: The Way to Addis - Taxes as a Key Source for Domestic Revenue and Sustainable Development**

The discussion will summarize the conference results, especially in view of:

- the 3rd Financing for Development Conference in Addis Ababa (July 2015)
- the UN post-2015 development agenda (Sustainable Development Goals)
- a strengthened future cooperation between researchers and activists

Discussants:

- *Dereje Alemayehu, Chair, Coordination Committee, Global Alliance for Tax Justice*
- *Isa Baud, President, European Association of Development Research and Training Institutes (EADI)*
- *John Christensen, Director, Tax Justice Network*
- *Conference Participants*

Chair: Martina Neuwirth (VIDC, member of GATJ-Coordinating Committee), Austria

18.00 **End of Conference**