

Researching Tax Justice

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Why do research on tax and development?

- ▶ Establish it as an issue
 - [Death and Taxes](#) (2008) – Christian Aid
 - First significant report by Christian Aid on tax
 - Launched our tax campaign
 - Instrumental in making tax a development issue
 - But only in a limited constituency
 - Had substantial backlash

Why do research on tax and development?

➡ To investigate further

- Noticed that something strange going on with copper prices in [Zambia and Switzerland](#).
- Investigated further – [Swissploitation](#) (2013)
 - Showed how prices of commodities being sold via Switzerland effectively transfers huge profits to Switzerland

Why do research on tax and development?

- To respond to critics/build on previous research
 - Many had not accepted either Death and Taxes, or its follow up [False Profits](#) (2009)
 - Looked to use an [alternative methodology](#) to investigate MNC profit shifting
 - [Who Pays the Price](#) (2013)

Why do research on tax and development?

- To help maximise media interest
 - UK media before G8 was very interested in stories about UK tax havens, but not linking them to development
 - UK tax havens are the largest provider of FDI to developing countries
 - [Invested Interests](#) (2013)

Why do research on tax and development?

- ➡ To get issues onto/higher up the agenda
 - TJN-Africa – [Cost of Tax Incentives in East Africa](#) – 2012
 - \$2.8bn a year being forfeit
 - [Christian Aid survey](#) of FTSE 100 companies attitudes on tax
 - To launch work stream on private sector and tax

How to do research

Identify the questions

- What problems do you want to highlight?
 - One country/global
 - One specific tax/law or more general
 - Government/corporate/individual control over the problem
- What data do you have/can you get?
 - UNCTAD, IMF
 - Orbis (expensive corporate database)
 - Survey

How to do research

➤ Who will do the research

- In house or by consultants/academics
 - Lack of awareness by NGOs of those willing and able to do research

➤ Who will verify

- Peer review very useful – helps address all the difficult questions/issues before publication

How to publish research

- ▶ Looking for headlines or for meaningful debate?
 - Media strategy vs. Roundtable discussion
 - Short and snappy vs. Longer and more detailed
 - Space to do both – but takes time

What I wish was being done

- More surveys
 - we don't know enough about what is going on both in companies and developing country revenue authorities
- Foreign Direct Investment (FDI)
 - More detailed work on tax havens role in FDI
- Uncontroversial metrics on scale of tax abuse
 - Probably impossible