

**INVITATION TO PARTICIPATE IN A WORKSHOP ON**  
**TAX, GOVERNANCE AND THE**  
**GLOBALISATION OF WEALTH**

**Essex University, 7 – 8 July 2005**

In a globalised world the institutions of tax have remained firmly rooted at the national level. So too have concepts of residence for the individual, corporation and trusts. This creates conflicts:

1. who has the right to tax what income or gain?
2. what is the order of precedence in differing claims to tax?
3. how does a state obtain the information required to ensure income and gains are taxed?
4. what obligations do, and should, fall upon individuals, companies and trustees to declare their liabilities?
5. how can it be ensured they are fulfilled?
6. what duty does each state have to another, and the global community of which it is a part?
7. how do these issues interact with related concerns in accountancy, the investment community, financial services regulation, money laundering and the war on terror?

These are complex issues at the forefront of current debates on taxation, accountancy, governance, the role of the state, regulation and globalisation. The purpose of this Workshop – the third in a series organised by the **Association for Accountancy & Business Affairs** and the **Tax Justice Network** - is to consider:

- the differing bases of taxation available to a state, including the source, residence and unitary bases and any combination of the three and how they might be used individually and in combination to ensure fair taxation of both companies and individuals;
- the role of trusts in a global economy and what role they can be allowed to play in view of the demand for increasing transparency;
- supra national regulation including the role of bilateral and multilateral treaty arrangements, the EU and other international bodies, and the scope for their development;
- the impact of tax avoidance and tax competition on governance, how they can be tackled and the issues it raises for global relationships, and especially those related to development.

This Workshop will bring together researchers, academics, journalists, policy staff of civil society organisations, consultants and professionals, elected politicians and/or their researchers, and government or international organisation officials. The purpose of the workshop will be to facilitate research through open-minded debate and discussion, and to generate ideas and proposals to inform and shape the political initiatives and campaigns already under way.

There will be a small charge for attendance at the Workshop. Participants are expected to finance their own travel. Accommodation at Essex University will be available at modest cost. Anyone interested in participating should provide details of the nature of their interest, affiliations and any relevant research or publications, to:

**Richard Murphy FCA, Director, Tax Research Limited**  
**150 Beresford Road, Ely, Cambridgeshire CB6 3WD.**  
Phone 01353 645041; e-mail [richard.murphy@taxresearch.org.uk](mailto:richard.murphy@taxresearch.org.uk)

Offers of papers are welcome and will be actively considered by the **organising committee** which comprises **John Christensen** (Tax Justice Network), **Richard Murphy** (Tax Research Limited), **Ronen Palan** (Sussex University), **Sol Picciotto** (Lancaster University), **Prem Sikka** (Essex University), **Mark Hampton** (Kent University).