

**Association for Accountancy and Business Affairs  
Tax Justice Network**

**Programme for Essex University Workshop - 7 / 8 July 2005**

Welcome - Prof Prem Sikka (University of Essex) - 13.00

**Session 1 13.10 - 14.30 - Havens Under Pressure**

Chair: Prof Sol Picciotto (University of Lancaster)

Sven Giegold (Tax Justice Network and ATTAC Germany) – An analysis of the OECD and EU initiatives against tax evasion

Bruno Gurtner (Senior Economist, Swiss Coalition of Development Organizations) - The current political impact of haven development

Round table discussion led by Sven Giegold, Bruno Gurtner, Jason Sharman and Senator Geoff Southern (States of Jersey) on what's happening now in the havens

**Session 2 15.00 - 16.30 – The economics of offshore**

Chair: Prof Prem Sikka (University of Essex)

Dr Mark Hampton (University of Kent) – Countering the neo-liberal economic argument for offshore

Dr Jason Sharman (University of Sydney) - The Scissors Effect: Will Increasing Regulatory Costs and Declining Attractiveness put Tax Havens out of Business?

**Session 3 17.00 - 18.20 - International Taxation**

Chair: Prof Ronen Palan (University of Sussex)

David Tyrell (City University, London) - The regulation of international transfer pricing: a theological critique.

Round table discussion led by Sol Picciotto, Richard Murphy and Sven Giegold on the residence, source, unitary and other bases of corporate taxation.

**18.45 Conference dinner**

**Session 4 9.00 - 10.30 - The bigger picture - the havens and the rest of the world**

Chair: John Christensen (Tax Justice Network)

Malcolm Couch - Head of Income Tax Division, Isle of Man – The current and future position of small jurisdictions such as the Isle of Man in the global fiscal community.

Richard Murphy (Tax Research Limited and The Centre for Global Political Economy, University of Sussex) - Are British Crown Dependencies complying with the requirements of the EU Code of Conduct on Business Taxation?

**Session 5 11.00 - 12.30 - Taxation regulation within the EU**

Chair: Sven Giegold (Tax Justice Network)

Prof Claudio Radaelli / Ulrike Kraemer (University of Exeter) - New Governance in EU Direct Tax Policy

Adrian Solitander (University of Helsinki) - The Framework of Power for Lobbying On Direct Taxation In The European Union