

WORKSHOP ON TAX HAVENS & OFFSHORE CENTRES

Sponsored by the Association for Accountancy and Business Affairs, University of Essex
and the International Business Regulation Forum

Location: Essex University of Essex, Room 5S 4.11 which in Square 4

7-8 July 2003

PROGRAMME

MONDAY 7TH JULY

1.00

Welcome and Introduction: Prem Sikka / John Christensen

SESSION 1: HISTORY & POLITICS OF INTERNATIONAL TAX AVOIDANCE CHAIR (SESSIONS 1 – 3) : JOHN CHRISTENSEN

Sol Picciotto: Historical Overview & Analysis

Ronen Palan: The Transnational Politics of Offshore

Bob Kudrle: Finding Common Ground

2.30-3.00 Break

SESSION 2: DIMENSIONS: WHAT (IF ANYTHING) DO THE NUMBERS TELL US?

Mike Webb: Impact on Tax Revenues

Richard Murphy: Getting Data on Effective Tax Rates

Mark Hampton: Categorisation and Comparison

4.30-5.00 Tea Break

SESSION 3 ANTI-HAVEN MEASURES

Jeffrey Owens (TBC): How Far has the OECD Initiative Succeeded?

Sol Picciotto: The EU: From Coordination to a Common Tax Base for Business

Jason Sharman: The view from the tax haven

6.30 Drinks

7.30 Conference Dinner

9.30 Offshore visitors question and answer session

TUESDAY 8TH JULY

9.00

SESSION 4: EFFECTS ON THE HAVENS AND THE LOSERS

CHAIR: JEAN LAMBERT

Tommy Sheridan MSP: *Scotland*

Bruno Gurtner: *Switzerland*

Gjermund Haslerud: *Features that influence the impact of being a Tax Haven*

10.30-11.00 Coffee Break

SESSION 5: NEXT STEPS - RESEARCH, NETWORKING, SUPPORT

CHAIR: RICHARD MURPHY

Panel: *Open Discussion on next steps with this work*

Suggested themes will be published on 7 July

NOTES ABOUT THE SPEAKERS:

Prem Sikka is Professor of Accounting at the University of Essex, founder of the Association for Accountancy and Business Affairs and is a well known public critic of the ethics of the accountancy profession

John Christensen is an economist who was born in Jersey and was for several years senior economics adviser to the States of Jersey. He has written widely on the economics of small island states and tax haven abuse

Sol Picciotto is Professor of Law at Lancaster University. He has a special interest in regulating international business.

Ronen Palan is a senior lecturer in international relations at Sussex University with an interest in theories of the state and international finance.

Bob Kudrle is a Professor at the Freeman Center for International Economic Policy, Hubert H. Humphrey Institute of Public Affairs, Minneapolis.

Mike Webb is an Associate Professor in political science at the University of Victoria, Canada.

Richard Murphy is a practicing chartered accountant and businessperson. He writes on taxation and accountancy issues for the Observer and professional magazines and web sites.

Gjermund Haselrud is a researcher on tax haven issues at the Agder Research Institute in Kristiansand, Norway.

Dr Jeffrey Owens is head of the OECD's Centre for Tax Policy and Administration

Dr Jason Sharman is a lecturer in Government and International Relations at the University of Sydney. He has been researching the impact of the OECD's 'Harmful Tax Competition' campaign for two years.

Dr Mark Hampton is a lecturer at the University of Surrey and Director of The Centre for Research in Islands and Small States (CRISS) based there.

Dr Bruno Gurtner is director of the Swiss Coalition of Development Organizations and a leading figure in the Tax Justice Network

Tommy Sheridan MSP is convenor of the Scottish Socialist Party in the Scottish Assembly. He is interested in new approaches to taxation.

Jean Lambert MEP is a Green Party member of the European Parliament representing London