



Tax Havens, Capital Flows and Developing Countries

The Norwegian Government has a stated objective in its development policy to strengthen poor countries' capacity to mobilize resources through tax reform. The Government also works to increase the transparency of international financial flows and to limit the adverse effects of tax havens. The multidisciplinary research programme **TaxCapDev** is part of these efforts.

TaxCapDev aims to create new knowledge on the challenges that tax havens and capital flows represent for developing countries, and how these problems may be mitigated. Of particular interest is research that addresses:

Tax avoidance, tax evasion, and money laundering

Secrecy jurisdictions and illicit and unrecorded financial flows

International entities' use of tax havens

NHH



tax justice network
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LIFTING THE VEIL OF SECRECY

Tax Havens, Capital Flows and Developing Countries

Bergen, 21–22 November 2016
Auditorium Agnar Sandmo, NHH

Organised by Chr. Michelsen Institute (CMI) and Norwegian School of Economics (NHH), in collaboration with Tax Justice Network – Norway. With support from the TaxCapDev-Network and the Research Council of Norway.

Photo: Sebastian Pichler

PROGRAM Monday November 21st



TIME	PROGRAM POST	PRESENTERS	CHAIRS
08.30–09.00	Coffee and registration		
09.00–09.15	Welcoming addresses	Jesper W. Simonsen (RCN, Norway) Olav Lundstøl (Norad, Norway)	
09.15–10.15	Keynote speaker	Raymond Baker (GFI, USA): Financial flows and tax havens: <i>Combining to harm billions of people</i>	Morten Bøås (NUPI & TaxCapDev Network, Norway)
10.15–10.30	Coffee break		
10.30–12.00	Session 1: <i>The scope and features of capital flows from developing countries</i>	Niels Johannesen, Thomas Tørsløv and Ludvig Wier (Univ. CPH, Denmark): <i>Are less developed countries more exposed to multinational tax avoidance?</i> Alex Erskine (ACFS, Australia): <i>Tanzania country study on illicit financial flows</i> Khadija Sharife (investigative researcher, South Africa): <i>Mispriced minerals and capital flows from African countries</i>	Monica Kirya (CMI & U4, Norway)
12.00–13.00	Lunch break		
13.00–14.30	Session 2: <i>Secrecy and developing countries</i>	Guttorm Schjelderup (NHH, Norway): <i>Panama Papers and the business model of tax havens</i> Alex Cobham (TJN, United Kingdom): <i>The Financial Secrecy Index</i> Annet Oguttu (UNISA, South Africa): <i>A critic on the effectiveness of the OECD BEPS project in addressing tax base eroding: a developing country perspective</i> Michael Durst (tax consultant/lawyer, USA): <i>The components of a transparent fiscal system</i>	Lise Rakner (UiB & CMI, Norway)
14.30–14.45	Coffee break		
14.45–16.45	Panel debate: <i>Myths & facts: Taking stock on global tax issues, challenging the myths and bringing the debate a step forward</i>	Maya Forstater (CGD, United Kingdom) Robinah Nakakawa (Uganda Revenue Authority) Sol Picciotto (Lancaster University, United Kingdom) Lovisa Moller (Action Aid, United Kingdom) Guttorm Schjelderup (NHH, Norway) Leif Drillestad (attorney, Norway and USA)	Sigrid Klæboe Jacobsen (TJN, Norway)
19.00	Dinner		

LIFTING THE VEIL OF SECRECY

PROGRAM Tuesday November 22nd



TIME	PROGRAM POST	PRESENTERS	CHAIRS
08.45–09.00	Coffee and mingling		
09.00–10.30	Session 3: <i>The tax avoidance industry and law enforcement</i>	Leonard Seabrooke and Duncan Wigan (CBS, Denmark): <i>Powering ideas through expertise: Professionals in global tax battles</i> Brooke Harrington (CBS, Denmark): <i>Inside the secretive world of tax-avoidance experts</i> Tina Søreide (NHH, Norway): <i>Financial secrecy and law enforcement</i>	Donald Mmari (REPOA, Tanzania)
10.30–10.45	Coffee break		
10.45–12.15	Session 4: <i>Taxation, institutions and participation: the political economy of capital flows from developing countries</i>	Attiya Waris (UoN, Kenya): <i>Enablers of capital flight: The role of the International Financial Service Centre in Africa</i> Ivar Kolstad (CMI & NHH, Norway) and Arne Wiig (CMI, Norway): <i>Tax havens and political participation in Tanzania</i> Odd-Helge Fjeldstad (CMI, ICTD & ATI, Norway), Prosper Ngowi (Mzumbe University, Tanzania) and Lise Rakner (UiB & CMI, Norway): <i>Lobbying and policy change: The role of interest groups in shaping petro- and tax policies in Tanzania</i>	Armando Garcia Pires (SNF & NHH, Norway)
12.15–13.15	Lunch		
13.15–14.00	Student presentations: <i>Tax compliance, tax evasion and tax transparency in a changing world</i>	Rasmus Corlin Christensen (CBS, Denmark): <i>Professional competition in global tax transparency reform: The case of BEPS Action 13</i> Olaug Risting Stemsrud and Anne Cathrine Solem (NHH, Norway): <i>Tax planning in multinational companies: A case study of IKEA and Statkraft</i> Gørild Anett Bakkevold and Nimerta Jossan (BI, Norway): <i>Tax planning after BEPS implementation</i>	Peter Henriksen Ringstad (TJN, Norway)
14.00–14.15	Coffee break		
14.15–15.45	Conversation: <i>Investigative journalism, Panama Papers and research</i>	Part I: The Panama-papers & ICIJ Sigurd Bjørnstad (Aftenposten, Norway): <i>Telling the story: Tax havens and financial secrecy</i> Nina Selbo Torset (Aftenposten, Norway): <i>Methods and technologies used to analyse the #Panamapapers data</i> Part II: How can journalists and researchers work together? Discussion and comments: Brooke Harrington (CBS, Denmark) Alex Erskine (ACFS, Australia) Khadija Sharife (investigative researcher, South Africa)	Odd-Helge Fjeldstad (CMI, ICTD & ATI, Norway)
15.45–16.00	Concluding remarks and the way forward	Morten Bøås (NUPI & the TaxCapDev Network, Norway)	