

12 <sup>th</sup> of September 2018 –Start 1300		
<b>The Taxation Environment</b>		
1330-1500	<p>Tax and the Macro Economic Agenda.</p> <p>How to put tax on the macro economic agenda? Tax as a macro economic tool, for instance, to control inflation not only fund spending. Shifting from concepts of tax and spend to concepts of spend and tax. Moving from tax as an economic function to key socio-economic function.</p>	Richard Murphy (City University, London)
1500- 1530	Coffee break	
1530-1630	<p>The architecture of the International Tax System.</p> <p>Where we are and how we did we get here? Why we had to make the change in terms of recent regulatory innovations. Why is this a moment of evolutionary flux? What is the architecture of the international tax system and what populates that architecture? The record of regulatory innovation at the OECD (particular emphasis on the OECD's Base Erosion and Profit Shifting initiative) and the historical record of the European Union's regulation of the international tax environment.</p> <p>Advisory Committee [invited].</p>	Duncan Wigan (Copenhagen Business School)
17.00-1830	Keynote address.	Pascal Saint Amans OECD [invited], Will Morris General Electric and OECD Business and Industry

13 <sup>th</sup> of September 2018 –Start 0900		
<b>Methodologies and Tools</b>		
0900-1030	<p>Corporate Maps and Expert Networks.</p> <p>The session presents a selection of corporate maps showing organizational structure and how this evolves over time. It explores the relationships between regulatory innovation and changing patterns in these maps over time. The methods used to generate these maps are introduced and given available data the efficacy and limitations of these maps are discussed. The team then outlines the methods used to trace the role of expert networks in determining these patterns and presents cases based on completed research.</p>	Duncan Wigan, Leonard Seabrooke and Rasmus Christensen (Copenhagen Business School)
11.00 - 1230	<p>Financial Secrecy Index (FSI) and Risk Mapping Methodology.</p> <p>The session introduces participants to the now well established Financial Secrecy Index, it addresses the data which underlies the index and discusses the decisions made in selecting indicators and the controversies which have surrounded the FSI methodology. The session then introduces participants to the tax risk heat maps produced by the COFFERS team, again discussing the methodological choices made in constructing these maps. Finally, we introduce the COFFERS bi-lateral risk indicators, revealing the key vulnerabilities in the European tax regime generated by bi-lateral relationships between member state tax systems and relationships with key third countries. Participants will be familiarized with methodologies and theories that underlie these risk tools and be enables to critique and evaluate these.</p>	Alex Cobham (Director, Tax Justice Network)
1230-1330	Lunch	

1330-1500	<p>Tax Gap Methodologies and Results.</p> <p>This session explores a range of methodologies used previously and used by the COFFERS team to track the size of the tax gap. It places these methodologies up against each other and requires participants to evaluate the strengths and weakness of each. Participants become familiar with what underlies measure of missing tax income and what is at state when making choices in how to measure this. The results of the COFFERS measures are presented and opened to scrutiny by the group.</p>	Richard Murphy and Hannah Petersen (City University, London)
1500-1530	Coffee break	
1530-1700	<p>Administrative Capacity: Comparative Methodologies and Results.</p> <p>This session cover the COFFERS mapping of European tax administrative capacity. It introduces the global results covering all European member states and the survey and interview techniques used to generate this material. Participants discuss the implications of the results and those of the methodologies deployed. The session then explores a more fine grained comparison of three key European Union tax administrations and discusses what is necessary in terms of administrative upgrading if European tax systems are to be efficacious and equitable.</p>	Markus Meinzer (Tax Justice Network) Thomas Rixen (University of Bamberg)
1730- 1900	Keynote address	Jane McCormick, KPMG and Bill Dodwell, Deloitte [invited]
1930	Dinner	

14 <sup>th</sup> of September 2018 –Start 0900		
<b>New technologies</b>		
0900-1030	<p>Anti Money Laundering.</p> <p>This session introduces participants to the issue of money laundering in the European Union. The session discusses how money laundering has been measured and how it has been regulated, exploring gaps in these measures and regulation. Participants are then familiarized with the economic methodologies deployed in measuring the extent of money laundering within the European Union deployed within COFFERS and the results of this work. The newly minted Anti Money Laundering Directive is discussed and its potential efficacy in redressing this illicit activity addressed. Participants are in turn prompted to consider how regulatory apparatus might be upgraded.</p>	Brigitte Unger (Principal Investigator, COFFERS, Utrecht University, Netherlands).
11.00 – 1230	<p>Country by Country Reporting.</p> <p>This session explores the a new reporting requirement (OECD and European Union) that requires multinational companies to provide data for each country of operation that reveals the extent and nature of operations in each jurisdiction and provides tax authorities (and potentially the wider public) with a risk assessment tool. The session discusses the uses of this data and limitations to these uses, then presents analysis based on available data. The European Capital Requirements Directive makes this data available for banks and the COFFERS team may have access to (anonymised) data for every sector. Corporate maps based on this data are presented and discussed and means to upgrade this regulatory technology evaluated.</p>	Richard Murphy (City, University of London)
1230-1330	Lunch	
1330-1500	<p>Automatic Information Exchange, the Legal Entity Identifier and Beneficial Ownership.</p> <p>This session hones in on transparency tools.</p>	Yuval Millo and Moran Horari (Warwick University Business School, United Kingdom and Tax Justice Network)

	Information is of paramount importance in combatting fiscal fraud and empowering regulator and this session presents the history of transparency initiatives and the most recent innovations. It discusses the strengths and weaknesses of the latest innovations and presents what uses the information revealed can be put to use. Participants evaluate these transparency tools and explore how they might be usefully applied and upgraded.	
1500-1530	Coffee break	
1530-1700	<p>Plenary: System Trajectory.</p> <p>This plenary session invites participants to engage in a discussion of the material covered and how to empower regulators further. COFFERS intervenes in the trajectory of regulatory change to ensure that tax payers adapt in a way that is both efficient in economy terms and progressive in social terms.</p>	Duncan Wigan and Richard Murphy (Copenhagen Business School and City, University, of London)