

#tjn18

PARADISE LOST? DESIGUALDAD E INJUSTICIA FISCAL (INEQUALITY AND TAX INJUSTICE)

Lima, 13-14 June 2018

Tax is a crucial tool to challenge inequalities, redistributing incomes and raising revenue for important public spending. But the sovereignty of states to pursue such policies is comprehensively undermined by the ability of elites and multinational companies to hide or otherwise remove their income from the tax net; through broader patterns of corruption; and by their lobbying against policies for direct taxation of income, profits and capital gains. And while Latin America is recognised as having had important achievements in reversing the growth of income inequality in recent years, that trend may be weakening – and many countries in the region continue to exhibit both high inequality and only weak redistribution.

The *Paradise Papers* have confirmed once again how wealthy individuals hide their assets and income streams in financial secrecy jurisdictions ('tax havens'), and how multinational companies are able to reduce their tax liability in a range of largely hidden ways, exploiting the gaping flaws in international tax rules to shift their income abroad, and also playing governments against each other to obtain tax breaks. Governments may also be unwilling or unable to impose genuinely progressive tax measures in the face of elite resistance.

But the world is changing. The failure of the OECD Base Erosion and Profit Shifting (BEPS) project to curtail multinational tax avoidance has led to greater pressure for real changes in the rules, with countries in the region responding in a range of ways – with some major economies seeking OECD entry, and others such as Ecuador putting their full focus on UN options for a more fully representative forum to consider rule changes. Meanwhile, efforts to end secret ownership have made significant progress – although most non-OECD countries remain excluded from arrangements for the automatic exchange of financial information, and public registers of beneficial ownership for companies, trusts and foundations are not yet widespread. Argentina, chairing the G20 in 2018, has an opportunity to show dynamic leadership in the name of inclusion.

These critical policy challenges must be addressed at national, regional and global levels, if progress is to be made against the powerful inequalities that undermine human rights – including importantly those of women and marginalised ethnolinguistic groups.

The 2018 conference of the Tax Justice Network, part of an annual series dating back to 2003 and co-organised with the Friedrich-Ebert-Stiftung (FES) and Latindadd, will showcase cutting-edge research from the region and beyond, bringing together researchers, academics, journalists, policy staff of civil society organisations, consultants and professionals, elected politicians and their researchers, government and international organisation officials. The purpose is to facilitate research, open-minded debate and discussion, and to generate ideas and proposals to inform and shape political initiatives and mobilisation. The conference will be held in both Spanish and English, with dual translation.

Call for papers, and proposals for panels

The organisers wish to invite original, high-quality papers for presentation. While papers will be considered on any aspect of tax justice, we particularly welcome papers that focus on the following issues, and/or are of particular relevance for Latin America:

- **Financial secrecy:** the mechanisms for hiding ownership, income or profit-shifting, and policy responses at national, regional or global level
- **Scale** of revenue losses from tax abuses, and the human impacts including via inequalities
- **Tax competition** and the race to the bottom, including through the influence of elites and the lobbying of multinationals and their advisers
- **Tax justice and women's rights**, including the inequalities that result from e.g. low public health spending, and the inequalities embedded in many tax systems through e.g. discriminatory incentives against labour force participation.

In addition, we welcome proposals for panels (a chair and either two or three speakers) addressing a particular theme. Please note we will only consider gender-balanced panels.

Please submit abstracts and/or panel proposals of up to 500 words, along with details of the authors and proposed speakers, in either English or Spanish, by 31 December 2017. The review panel will communicate decisions by 26 January 2018, and final papers will be required by 30 March 2018.

Financial support may be available for speakers. Please indicate with your submission if you would require support to be able to attend.

Registration

Registration will open when the preliminary programme is published, in January 2018. For more information contact: Fariya Mohiuddin fariya@taxjustice.net (English) or Claudia Kremer ckremer@latindadd.org, Luis Moreno luismoreno@latindadd.org (Spanish).