

# How can a UN tax convention address inequality in Europe and beyond?

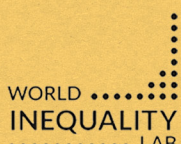


## Conference Programme

Paris School of Economics,  
48 Bd Jourdan, 75014 Paris, France

14 March 2024  
8.00 - 18.45 CET

15 March 2024  
8.30 - 15.15 CET





## Welcome note



### **A warm welcome to the Paris international tax policy research conference!**

A new global framework for tax cooperation under UN auspices can open the door to major reforms by addressing the shortcomings of our international tax system.

The current tax rules fall short in tackling inequality both within and between countries. Despite public calls for progress in combating tax abuse, there are substantial doubts about whether our governments will fully engage in the process.

We are excited to be bringing together researchers and advocacy experts to address questions of inequality and the global tax architecture.

Societies across Europe face dramatic income and wealth injustice undermining human wellbeing and hitting vulnerable groups - including those facing overlapping disparities, posing a particularly acute challenge for women and girls who bear the brunt of inequalities.

Failures in international rules on tax and financial transparency represent a major obstacle for establishing a more effective national taxation to curb inequalities around the globe.

Over the coming days we look forward to sharing thoughts and getting your perspectives on three key questions:

1. The modalities that should be adopted for the negotiations for a new UN tax convention
2. The substance of the new UN tax convention
3. How to effectively ensure that the global north and OECD member countries don't oppose the shift to a UN inclusive alternative framework.

Together, we can improve prospects for European engagement in the ongoing UN process, support meaningful progress against tax abuse both in Europe and globally, and curb inequalities within and between countries.

Wishing you a productive and inspirational conference,

The convening organisations: European Network on Debt and Development (Eurodad), EU Tax Observatory (EUTO), Global Alliance for Tax Justice (GATJ), ICRICT (Independent Commission for the Reform of International Corporate Taxation), Tax Justice Network and World Inequality Lab (WIL).



# Full Programme



## Pre conference film screening

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Wednesday 13 March 2024

All times are CET

19:15 – 21:30 **Film screening ‘Tax Wars’**

Venue: room 3 of the Saint-André des Arts cinema, located at 12, rue Gît-le-Cœur 75006 (the entrance to room 3 is right next to the main entrance).

“Tax Wars” is a 90-minute documentary about the battle for a new international tax system in which multinational corporations can no longer evade taxes.

The film’s main characters are the members of ICRICT, the Independent Commission for the Reform of International Corporate Taxation, co-chaired by leading economists Jayati Ghosh and Joseph Stiglitz, as well as the civil society representatives who support them in this fight on a daily basis.

The picture portraits, among others, renowned researchers and activists, including Irene Ovonji-Odida, Magdalena Sepúlveda, Eva Joly, Thomas Piketty, and Gabriel Zucman.

The movie will be shown in English.

Seats are limited, so please confirm your attendance as soon as possible. [Register here.](#)

The screening will be followed by drinks and light refreshments at [Bistrot Saint André](#)

Tax Wars is directed by Hege Dehli and Xavier Harel. It was written by Hege Dehli, Xavier Harel and Lamia Oualalou. It is produced by Hege Dehli and Fabrice Estève.

All of them will be present in the theater on the evening of the screening.

TAX WARS - A 90-minute documentary - Directed by Hege Dehli and Xavier Harel - Written by Hege Dehli, Xavier Harel and Lamia Oualalou - Edited by Serge Turquier - Produced by Hege Dehli, Fabrice Estève - Supervision, graphics and 2D animation by La Brigade du Titre Mathieu Decarli, Olivier Marquézy - 3D animation by Jean-Michel Ponzio - 2D drawings by Afif Khaled - A Mechanix Film / YUZU Productions / ARTE G.E.I.E. coproduction. - in association with Norwegian Film Institute / Nordisk Film & TV Fond / Arts Council Norway - The Audio & Visual Fund / Viken Filmsenter / The Finance Market Fund / Fritt Ord Foundation / Fredrikstad commune - With the participation of Asharq Documentary Channel / NRK / Radio Canada / RTBF / RTS - Radio Télévision Suisse / YLE - co-financed by the EUROPE CREATIVE MEDIA program - with the support of Centre national du cinéma et de l’image animée / de la Procirep - Société des producteurs et de l’Angoa - International distribution JAVA Films echanix Film /Yuzu Productions / ARTE G.E.I.E. - 2024



## Day One

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All times are CET

08:00 – 9:00 **Introduction and registration**

Venue: Hall, PSE

Coffee and pastries

09:00 – 9:30 **Opening Keynote : ‘Taking a global perspective on the fight against tax evasion: what has been done, what fell short, what remains to be done?’**

Venue: Amphitheatre, Daniel Cohen, PSE

Gabriel Zucman will present the inaugural Global Tax Evasion Report analyzing the successes and pitfalls of international tax negotiations over the past decade and make the case for taking a truly global perspective to tackle some of the remaining challenges ahead.

**Gabriel Zucman**, Director, EU Tax Observatory.

9:30 – 10:15 **Keynote : ‘How the UN Treaty can address inequalities in Europe and beyond’**

Venue: Amphitheatre, Daniel Cohen, PSE

Since it was founded over a decade ago, the Global Alliance for Tax Justice has given high priority to the pursuit of a UN-led global tax negotiation, and played a key role as the global coordinator of the civil society movement on this and other key global tax issues.

In March 2022, GATJ and the European Network on Debt and Development (Eurodad) published a full proposal for what a UN Framework Convention could look like. Central to this proposal is the quest of fighting international tax abuse and reducing inequalities - both within and between countries. The proposal also provides specific suggestions for solutions to many of the key topics that will now be discussed in the new UN Tax Convention Committee, including how a new UN Framework Convention could be designed.

Dereje Alemayehu is the executive coordinator for GATJ, and Tove Maria Ryding is the Policy and Advocacy Manager for Tax Justice at Eurodad, as well as a member of the global Coordination Committee of GATJ. Together they coordinate the UN Tax Working Group of GATJ, and in their opening remarks they will speak to how a UN Framework Convention on Tax can address inequalities - both within Europe and globally.

**Tove Maria Ryding**, Policy and Advocacy Manager, Tax Justice at Eurodad - the European Network on Debt and Development.

**Dereje Alemayehu**, Executive Coordinator at Global Alliance for Tax Justice.



10:45 – 12:15 **Panel : ‘Inequality in power dynamics: impact on human rights, and inclusive governance’ and Q&A**

Venue: Amphitheatre, Daniel Cohen, PSE

The panel will discuss the intersections between global tax justice, economic equality, and social responsibilities, with a focus on varied international contexts including case studies on Brazil’s childcare economy and Nigerian health care. The session will highlight how tax policies within the existing power structures can impact social equity and fundamental rights within different socio-economic frameworks, emphasizing the need for comprehensive solutions that address income, gender, and racial inequalities. Contributions will also focus on proposals for new tax governance structures (at national, regional, and global levels) that would ensure justice and inclusivity in their broadest sense. This comprehensive, interdisciplinary approach seeks not only to analyze the problems but also to offer systemic solutions to rebuild trust and promote a more inclusive, fair, and accountable international tax system.

**Luiza Nassif Pires**, Assistant Professor, Universidade Estadual de Campinas, Brazil

**Rachel Etter-Phoya**, Senior Researcher, Senior Researcher, Tax Justice Network & University of St Andrews

**Afton Leandre Titus**, Associate Professor, University of Cape Town

**Allison Christians**, H. Heward Stikeman Chair in the Law of Taxation, McGill University Faculty of Law

**Madeline Woker**, Early-Career Fellow, Collegium Helveticum (23-24), Permanent lecturer (Assistant Professor), University of Sheffield

Moderator: **Grazielle Custódio David**, Regional economic justice coordinator at Oxfam América Latina y el Caribe / Podcaster É da sua conta of Tax Justice Network

12:15 – 13:15 **Lunch break**

Venue: Hall, PSE



13:15 – 14:45 **Panel: ‘Corporate tax abuse: understanding its socioeconomic impact, and assessing potential solutions’ and Q&A**

Venue: Amphitheatre, Daniel Cohen, PSE

Billions in public revenues are lost every year due to corporate tax abuse worldwide. While significant strides have been made in addressing corporate tax evasion over the past decade, much remains to be done to ensure multinationals pay their fair share.

The panel “Corporate Tax Abuse: Understanding Its Socioeconomic Impact and Assessing Potential Solutions” aims to comprehend various dimensions of corporate tax abuse, and discuss new forms of corporate taxation and economic models that do not rely on tax competition and bring additional much needed revenues to countries.

**Camille Boulenguer**, PhD Candidate in Economics, CRIISEA – UPVJ (France)

**Ines Heck**, Lecturer in Economics, University of Greenwich

**João Pereira dos Santos**, MSCA Postdoctoral Fellow, Queen Mary University of London, ISEG University of Lisbon

**Margarita Lopez Forero**, Research Economist, Banque de France - Paris Saclay University

Moderator: **Séverine Picard**, Chief Executive Director, Progressive Policies

14:45 – 15:15 **Coffee break**

Venue: Hall, PSE



15:15 – 16:45 **Panel : ‘Taxing wealth: tools to target concentrated ownership and wealth inequality’**

Venue: Amphitheatre, Daniel Cohen, PSE

The panel delves into the multifaceted role of taxation of wealth as a tool for addressing global challenges and fostering greater equity, exploring how leveraging various taxation mechanisms can effectively mitigate inequality, bolster democratic institutions, and combat pressing issues like climate change amidst the multiple crises facing the world.

Central to the discussion is the establishment of universal standards for transparency in wealth ownership, aiming to shed light on opaque financial practices and promote accountability for wealth taxation purposes. Furthermore, the panel undertakes a comprehensive analysis of preferential tax regimes governing capital gains and exemptions on inheritance taxes, highlighting their impact on exacerbating extreme wealth concentration and privilege in our societies, both in developing and developed countries. It also aims to put forth proposals for standard net wealth taxation, and in broad terms, progressive measures on taxation of the wealthiest poised to advance international tax cooperation under a United Nations Framework Convention on Tax and in a context of discussions of taxation of the super-rich at the G20 level, representing a potential paradigm shift in global fiscal policy.

**Martyna Berenika Linartas**, Postdoc, Freie Universität Berlin/[ungleichheit.info](mailto:ungleichheit.info)

**Domenico Imparato**, Marie Skłodowska-Curie Postdoctoral Global Fellow, University of California, Berkeley and University of Hamburg.

**Andres Knobel**, Beneficial ownership lead researcher, Tax Justice Network.

**Gastón Nievas Offidani**, National Accounts and Statistics coordinator, World Inequality Lab

**Alison Schultz**, Research Fellow, Tax Justice Network

Moderator: **Alejandro Rodríguez-Llach**, Head of Advocacy, ICRCIT

16:45 – 17:15 **Keynote: ‘Closing reflections and looking forward’**

Venue: Amphitheatre, Daniel Cohen, PSE

**Lucas Chancel**, Co-Director, World Inequality Lab

17:15 – 18:45 **Drinks and nibbles reception**

Venue: Hall, PSE





## Day Two

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All times are CET

8:30 – 9:00 **Reception and registration**

Venue: Hall, PSE

Coffee and pastries

9:00 – 9:05 **Welcome to day 2**

Venue: Amphitheatre, Daniel Cohen, PSE

9:05 – 10:30 **Panel: ‘Climate Finance and Tax Justice: Emissions inequalities, Carbon Taxation, and Global Solutions’**

Venue: Amphitheatre, Daniel Cohen, PSE

The same communities facing historic climate injustice also face the brunt of a legacy of tax injustice perpetuated by the same former colonial powers and outsized emitters.

This session will explore a range of emerging and established tax policies to raise critical public revenue in the context of a large and growing climate finance gap.

Loss and damage funding to compensate the most vulnerable communities for the impacts of the climate crisis alone is estimated at over US\$400 billion per year by 2030. A just transition that both decarbonizes advanced and emerging economies, and addresses inequality by raising wellbeing standards for all communities – both in the north and south – is expensive.

The papers discussed in this panel consider different taxes and tax justice principles at large that can help reprogram tax systems into tools for equality and climate justice, with varying revenue, administration and fairness implications.

This discussion comes at a crucial moment. The OECD and thus the international tax order itself is under fire for having limited countries’ abilities – particularly lower income countries – to exercise sovereignty over their tax rights and deprived them of critical revenue. Climate and tax justice require inclusive global tax governance.

**Yannic Rehm**, PhD student, Research Fellow, Paris School of Economics, World Inequality Lab

**Matti Kohonen**, Director, Financial Transparency coalition

**Laure Gnassou**, Experienced Economist

**Gabrielle du Marais**, Researcher, Panthéon Assas

Moderator: **Franziska Mager**, Senior Researcher and Advocate (Climate & Inequalities), Tax Justice Network



10:30 – 11:00 **Coffee break**

Venue: Hall, PSE

11:00 – 12:30 **Panel: ‘In pursuit of a multilateral UN treaty that delivers on our collective interests’**

Venue: Amphitheatre, Daniel Cohen, PSE

In this panel, the speakers will firstly give their inputs on the drivers that led to the establishment of a UN-led negotiation, including the billion-dollar losses of tax revenue due to international tax abuse and the non-inclusive nature of the OECD-led tax discussions. Secondly, the panel will provide an analysis of the new UN process from a feminist perspective and a human rights angle, as well as dive into the leadership-role of the Africa Group in the process. Lastly, the panel will include a specific consideration of how a UN Framework Convention can cover the issue of dispute resolution, including the potential role of the International Court of Justice.

**Ezgi Arik**, PhD Candidate, Leiden University.

**Maria Ron Balsera**, Interim Executive Director, CESR.

**Francis Kairu**, Policy Officer, Tax Justice Network Africa.

**Bob Michel**, Comparative policy and legal analyst, Tax Justice Network.

**Sol Picciotto**, Emeritus Professor, Lancaster University Law School.

Moderator: **Alex Cobham**, Chief Executive, Tax Justice Network.

12:30 – 13:30 **Lunch break**

Venue: Hall, PSE



13:30 – 14:45

### **Keynote ministerial panel: ‘Negotiating the UN framework convention on international tax cooperation’**

Venue: Amphitheatre, Daniel Cohen, PSE

This panel will bring together keynote ministerial speakers from countries that are members of the OECD and also fully committed to the negotiation of a UN framework convention on international tax cooperation. As such, our speakers are exceptionally well placed to speak to the potential for the UN convention to deliver on its key goals, to the benefit of countries inside and outside the OECD, and on the politics and process necessary now to achieve that success. The panel will also benefit from expert moderation by Prof Jayati Ghosh, recent recipient of the prestigious JK Galbraith award “in recognition of breakthrough discoveries in economics and outstanding contributions to humanity through leadership, research and service”, and the co-chair of the Independent Commission for the Reform of International Corporate Taxation which has long called for a UN convention.

**María Fernanda Valdés**, Deputy Minister of Finance of Colombia

**Bjørn Sandkjær**, State Secretary, Norway

**Eva Joly**, Commissioner, ICRIT

Moderator: **Jayati Ghosh**, Professor of Economics, University of Massachusetts Amherst / Co-chair, ICRIT

14:45 – 15:00

### **Conference closing from hosts**

Venue: Amphitheatre, Daniel Cohen, PSE



# **Speaker Biographies**



## Speakers

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### **Dereje Alemayehu**

Dereje Alemayehu is the Executive Coordinator of the Global Alliance for Tax Justice (GATJ). Prior to GATJ, he has served as the founding chair of Tax Justice Network Africa (2008-2016), as well as Senior Economic Justice Advisor and as Country Manager for East Africa at Christian Aid. Before joining the CSO sector, he worked as a Lecturer at the Free University Berlin from 1987-98. He holds an MA in Development Studies and PhD in Economics from the same university.



### **Ezgi Arik**

Ezgi Arik is a Ph.D. candidate at Leiden University, Institute for Tax Law and Economics. Her research topic is on Developing a Deconstructive Thinking on International Tax Law. She holds a Bachelor of Arts degree in Law from Koc University, Istanbul. She worked as a tax lawyer at EY Istanbul Office for two years and, in 2016, joined academia. She pursued her LLM degree at Koc University with a dissertation on Transfer Pricing Documentation. In addition, she worked as a research and teaching assistant in the Tax Law Department of Koc University Law School for seven years.



### **Martyna Berenika Linartas**

Martyna Berenika Linartas holds a doctorate in political science from the Free University (FU) Berlin. In 2017, she worked as press officer at the federal office of Bündnis 90/Die Grünen, before starting her PhD in the Cluster of Excellence Contestations of the Liberal Script (SCRIPTS) in Berlin in 2018. From 2018 to 2021, she worked part-time in Annalena Baerbock's parliamentary office. Linartas is co-founder of ungleichheit.info, part of the Inequality Steering Group of the think tank Forum New Economy and teaches as Postdoc at the FU Berlin and the Hochschule für Gesellschaftsgestaltung in Koblenz.



### **Camille Boulenguer**

Camille Boulenguer is a French PhD student in economics currently conducting research on the relationship between tax evasion and monopoly power. After completing a Master's Degree in Industrial Economics at Dauphine University, she obtained a doctoral scholarship at the University of Picardie Jules Verne. Camille's work aims to understand the extent to which tax evasion can be considered a strategy for generating profits and excluding competitors, essentially moving towards or reinforcing a monopolistic position.



### **Lucas Chancel**

Lucas Chancel's work focuses on global inequality and environmental policy. In 2023-24, he teaches at Harvard Kennedy School as a visiting Associate Professor. Lucas is an Associate Professor of Economics with tenure at Sciences Po, affiliated with the Center for Research on Social Inequalities and the Department of Economics. He is also Co-Director and Senior Economist at the World Inequality Lab at the Paris School of Economics (PSE). He is also a Senior advisor at the European Tax Observatory, an Associate researcher at the Institute for Sustainable Development and International Relations and a Visiting senior scholar at the London School of Economics.

Lucas obtained his PhD in Economics from the School of Higher Studies in the Social Sciences (EHESS) – Paris School of Economics. He holds a Masters in Economics and Public Policy from Sciences Po, Ecole Polytechnique and ENSAE as well as a Masters of Science in Sustainable Energy from Imperial College London. He also studied at the London School of Economics and Jawaharlal Nehru University in New Delhi.



### **Allison Christians**

Allison Christians is the H. Heward Stikeman Chair in the Law of Taxation at the McGill University Faculty of Law where she teaches and writes on national, comparative, and international tax law and policy. She focuses especially on the relationship between taxation and economic development, the role of government and non-government institutions and actors in the creation of tax policy norms, and the intersection of taxation and human rights. She has written numerous scholarly articles, essays, and book chapters, as well as essays, columns, and articles in professional journals and has been named one of the "Global Tax 50" most influential individuals in international taxation. Recent research focuses on evolving international norms of tax cooperation and competition; the relationship between tax and sustainable development; the impact of technology on tax policy, and evolving conceptions of rights in taxation.



### **Alex Cobham**

Alex Cobham is an economist and chief executive of the Tax Justice Network. He has been a researcher, focused on illicit financial flows, effective taxation for development, and inequalities, variously at Oxford University, Christian Aid, Save the Children, and the Center for Global Development, and has consulted widely, including for UNCTAD, the UN Economic Commission for Africa, the UN Economic and Social Commission for West Asia, DFID, and the World Bank. Published books include *The Uncounted* (Polity Press) and *Estimating Illicit Financial Flows: A Critical Guide to the Data, Methodologies, and Findings*, with Petr Janský (Oxford University Press, open access). His new book, *What Do We Know and What Should We Do About... Tax Justice?* is published by SAGE.



### **Grazielle Custódio David**

Grazielle is a Brazilian PhD student in economics at Unicamp, studying the links between economics, human rights and inequalities. Her studies focus are on fiscal justice and human rights and the right to health as a development motor. She is a member of the academic network of the Latin American Initiative of human rights for fiscal policies and of the Fiocruz/Unicamp/UFRJ research group on health industrial economic complex. Currently she works as regional economic justice coordinator with Oxfam in Latin America. She also produces "É da sua conta", a monthly tax justice podcast.



### **Gabrielle du Marais**

Gabrielle du Marais is a researcher working on environmental economics at Université Paris Panthéon Assas and Paris and Grantham Research Institute, London School of Economics. She works on the political economy of carbon taxes and redistribution, green finance and carbon border adjustment mechanism. Before doing research, she worked in sustainable finance and at the ADEME (the French research center for applied environmental policy research).



### **Rachel Etter-Phoya**

Rachel Etter-Phoya is Lilongwe-based Senior Researcher with the Tax Justice Network's policy team and Research Assistant with the University of St Andrews' Government Revenue and Development Estimations (GRADE) project. With GRADE, Rachel studies the global influences on government revenue, including tax abuse, and its impact on development and human rights, especially for children. Before this, Rachel has worked for over 10 years in Malawi, where she grew up, with the Revenue Development Foundation in the Ministry of Energy, Natural Resources and Mining, human rights organisation Citizens for Justice, Save the Children, and the German development agency's (GIZ) public financial management programme. Rachel is an associate with Resources for Development and serves as an advisor for British government financed governance programme, Traction, implemented by Palladium in Malawi. Rachel holds a LLM in Natural Resources Law and Policy from the University of Dundee, a MSc in International Rural Development from the Royal Agricultural University, and a BA in Anthropology and English from the University of Zurich.



### **Jayati Ghosh**

Jayati Ghosh is Professor of Economics at the University of Massachusetts Amherst. She taught economics at Jawaharlal Nehru University, New Delhi for nearly 35 years. Her research interests include globalisation, international trade and finance, employment patterns, macroeconomic policy, gender issues, poverty and inequality.

She has authored and/or edited 19 books, including *Never Done and Poorly Paid: Women's Work in Globalising India* (Women Unlimited, New Delhi 2009); the co-edited *Elgar Handbook of Alternative Theories of Economic Development* (2014); *Demonetisation Decoded* (Routledge 2017), and *Women Workers in the Informal Economy* (Routledge forthcoming) and nearly 200 scholarly articles.

She is the Executive Secretary of International Development Economics Associates ([www.networkideas.org](http://www.networkideas.org)), an international network of heterodox development economists. She has consulted for several international organisations including ILO, UNDP, UNCTAD, UN-DESA, UNRISD and UN Women. Jayati Ghosh is also a member of the High Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda (FACTI).



### **Laure Gnassou**

Ms. Laure Gnassou is a seasoned economist, with a particular interest in development economics and macroeconomics of climate change. Over the past 18 years, she has worked at the European Parliament, the European Commission, the Central Bank of Finland, the French Ministry of Defence, and the UN, including a peacekeeping mission. She has 14 years of field experience in South America (Suriname) and Africa (the DR Congo and Burkina Faso).



### **Ines Heck**

Ines is a Lecturer in Economics at the University of Greenwich. Her research interests are inequality, tax policy, feminist economics, and history of economic thought. She has taught at various universities and was an active member of Rethinking Economics Greenwich for many years.



### **Domenico Imparato**

Domenico Imparato is an EU Marie Skłodowska-Curie Postdoctoral Global Fellow at the University of Hamburg, Institute of Law & Economics, Germany, and the University of California, Berkeley, School of Law, USA. Originally from Italy, he earned his Ph.D. in Law from the Alma Mater Studiorum - University of Bologna. He then served as a DAAD Postdoctoral Research PRIME Fellow at the University of Oxford, Saïd Business School, UK, and the University of Hamburg, School of Law.

Domenico's academic work lies at the crossroads of international finance, corporate governance, and tax policy, with a focus on individual and corporate income tax, inheritance, and capital gain taxes.

In the context of capital markets, his research spans diverse areas such as the alternative asset management industry and private equity, family businesses, public corporations, venture capital, tech and growth companies.



### **Eva Joly**

Eva Joly, is a lawyer and a former Member of the European Parliament, where she was vice-chair of the Commission of Inquiry into Money Laundering, Tax Evasion and Fraud. Having studied law, Joly specialized in financial affairs and took office as examining magistrate at the High Court in Paris. She investigated the financial scandal of the French state-owned petrol company Elf Aquitaine and became known for her persistent and courageous fight against corruption and fraud.

Following a long career as a judge in France, Joly in 2002 returned to Norway and was a special adviser at the Ministry of Justice and the Police. From 2005 to 2009 she worked as a special adviser to the Norwegian Minister of International Development, heading Norad's campaign against corruption and money laundering. She was a member of the Government Commission on Capital Flight from Poor Countries. In 2009 she was brought in by the Icelandic government as a special adviser to investigate the possibility that white-collar crime may have played a part in the 2008–2009 Icelandic financial crises. Since 2012, she participates in the MEC activities (Independent Joint Anti-Corruption Monitoring and Evaluation Committee) in Afghanistan as an anti-corruption expert. In 2012, she was the Europe Ecologie – Les Verts candidate at the French presidential elections.





### **Francis Kairu**

Francis Kairu is a legal professional with a current emphasis on the intricate realm of Illicit Financial Flows, international financial and taxation frameworks, financial and economic transgressions, corporate transparency, and beneficial ownership. Presently serving as a Policy Officer at Tax Justice Network Africa, he concentrates his efforts on the intricate intersections of Tax and the International Financial Architecture.

With a deep commitment to instigating transformative shifts within pivotal sectors, he excels in driving policy and legislative reforms that lay the foundation for enduring change. His extensive repertoire encompasses collaborations with governmental bodies, civil society entities, regional and international institutions, media entities, and communities. His adeptness lies in bolstering technical capabilities to effectively address emerging multifaceted legal challenges. Francis Kairu earned a Bachelor's Degree in Law (LLB) and subsequently achieved a Master's degree in Law (LLM) from the University of Washington.



### **Andres Knobel**

Andres Knobel is Lead Researcher Beneficial Ownership for the Tax Justice Network. He studied Law at the University of Buenos Aires and was an exchange student at Columbia University in New York. He completed his Master's degree in Law and Economics at Di Tella University, focusing on tax law and public policy. His work focuses on beneficial ownership, offshore trusts and automatic exchange of banking information.



### **Matti Kohonen**

Matti Kohonen was formally appointed FTC director in early 2021. He previously worked at Christian Aid as the Principal Advisor on the Private Sector, working to ensure that the private sector is a responsible and accountable actor in global development.

He holds a PhD in Sociology from the London School of Economics and Political Science, where based on a nine-month ethnographic research project in Ghana he looked at the social values of social enterprises in the cocoa and IT sectors, and how value creation works beyond economic value. He has worked over 10 years also on the impact of financial and tax policies on developing countries and populations, and is a founding member of the Tax Justice Network, and author of an edited volume 'Tax Justice: putting global inequality on the agenda'.

Matti worked for a number of years in developing country-based analysis and proposals for progressive fiscal policies. He has also been actively involved in the Financing for Development (FfD) process at the UN, mapping the role of public-private interfaces in development finance, and how established standards and norms for private finance can meet development objectives.



### **Margarita Lopez Forero**

Margarita Lopez Forero is an applied economist working as a researcher at the French central bank (Banque de France), where she works on different policy-relevant topics in international economics and its link with public, labor and development economics. She holds a PhD in Economics from the Paris School of Economics and Paris 1 Panthéon-Sorbonne University and was also a postdoctoral researcher at Evry/ Paris-Saclay University. Her professional experience includes France Stratégie, OFCE-Sciences Po, the Colombian coffee producers' NGO and she has been a teaching assistant at Paris I and Paris-Nanterre Universities.



### **Franziska Mager**

Franziska is Senior Researcher and Advocacy Lead (Climate & Inequalities) at the Tax Justice Network. She leads the Tax Justice Network's work on integrating tax and climate justice approaches in service of reducing inequalities. Prior to joining the Tax Justice Network, Franziska led complex applied and policy research for a number of years, including for Oxfam's flagship inequality campaign as well as at the sustainability think tank Hot or Cool. She holds degrees from the Free University of Berlin and University of Oxford.



### **Bob Michel**

Bob is a comparative policy and legal analyst at the Tax Justice Network. He studied law at KULeuven University in Belgium and completed his LL.M in European and International Tax Law at Tilburg University in the Netherlands. He worked for several years as a research associate for IBFD in the Netherlands. As a consultant, he contributed to the work of a variety of international organisations and NGOs. Bob is a frequent author of scientific articles in the field of international taxation, tax and development and exchange of information in tax matters.



### **Luiza Nassif Pires**

Luiza Nassif Pires is Assistant Professor at the institute of economics at Unicamp and the director of the research center on macroeconomics of inequalities (MADE) at FEA/USP. She holds a Ph.D. in Economics from The New School for Social Research and is a research associate in the Gender Equality and Economics program at the Levy Economics Institute at Bard College, where she lectured in the graduate programs in Economic Theory and Public Policy. Her main research topics are feminist economics, intersectional political economy, care economics, and social reproduction theory and the main research methods are microeconometrics, game theory, and input-output methods.



### **Gastón Nievas Offidani**

Gaston Nievas is the National Accounts and Statistics coordinator of the World Inequality Lab. He is also a PhD candidate in Paris School of Economics, conducting research on international political economy: globalization and inequality. Before coming to Paris for his PhD, he spent some years in Washington D.C. working for the World Bank and the Inter-American Development Bank.



### **João Pereira dos Santos**

João Pereira dos Santos is a Marie Curie Postdoctoral Fellow at Queen Mary University of London, an Assistant Professor at ISEG- University of Lisbon, and an IZA affiliate.

He holds a PhD in Economics from Nova SBE and completed the Advanced Studies Program of the Kiel Institute for the World Economy. His work was published in the Journal of Urban Economics, European Economic Review, and in the Journal of Economic Geography.



### **Bjørg Sandkjær**

Bio to follow shortly



### **Séverine Picard**

Séverine Picard is the Founder and Chief Executive Director of Progressive Policies. Séverine is a lawyer with close to two decades of experience in European and global policies. From 2007 to 2021, she provided senior legal and policy advice to the labour movement. She previously worked at the European Parliament and in the NGO sector in a research role related to the European Union.

Her main areas of expertise include: labour law and social policies, corporate tax, corporate governance, company law, competition, international trade & investment.

Séverine graduated in 2000 in European Law from the University Panthéon-Sorbonne, France and obtained in 2002 an LL.M at the University of Manchester, United Kingdom.

Séverine is an active member of the steering committee of the Independent Commission on Reform of International Corporate Tax (ICRICT) and of the BEPS Monitoring Group.



### **Sol Picciotto**

Prof Sol Picciotto's research focuses on the taxation of transnational corporations with special reference to developing countries. He works with the International Centre for Tax and Development (ICTD).

He is an emeritus professor at Lancaster University, a Senior Adviser of the Tax Justice Network, coordinator of the BEPS Monitoring Group, and a member of the UN Tax Committee's subcommittee on dispute resolution. Professor Picciotto has taught at the universities of Dar es Salaam (1964-1968), Tanzania, and at Warwick (1968-1992) and Lancaster (1992-2007), the United Kingdom. Professor Picciotto was also Scientific Director of the Oñati International Institute for the Sociology of Law (2009-2011).

He is the author of International Business Taxation and Regulating Global Corporate Capitalism, and of several co-written books, as well as numerous chapters and articles on various international tax issues and other aspects of international business and economic law.



### **Yannic Rehm**

Yannic Rehm is a PhD student at Paris School of Economics working on questions linked to inequality, climate change and taxation. He has previously studied at Humboldt University Berlin, UC Berkeley and Paris School of Economics, where he graduated with a Master's degree in 2021.



### **Alejandro Rodriguez-Llach**

Head of Advocacy of the Independent Commission for the Reform of International Corporate Taxation – ICRICT. Economist with a master’s degree in applied economics at the Universidad de los Andes de Colombia, working in the link between fiscal policy, inequality and human rights for more than 7 years. Previously he has worked for organizations such as Dejusticia coordinating the work on tax justice and human rights and has also been consultant of the Carter Center and the UN Office of the High Commissioner for Human Rights.



### **Maria Ron Balsera**

Dr Maria Ron-Balsera is Interim Executive Director at the Center for Economic and Social Rights (CESR). She is a feminist leader with a proven commitment to collaborative research and advocacy, as demonstrated through her work with national, regional, and international coalitions in Africa, Asia and Latin America.

Maria has worked for the last 15 years on the right to education, privatization, and tax justice. She joined CESR in June as Director of Program. Previously She was the Policy Advisor on Fiscal Justice at ActionAid International, as well as the Tax and Education Alliance Coordinator. She managed a transnational partnership that brings together ActionAid, Education International, Global Campaign for Education, Tax Justice Network, and the Global Alliance for Tax Justice. She has coordinated projects in Ghana, Kenya, Nepal, Pakistan Senegal, Uganda, and Zambia. She has led research in these countries as well as comparative multicounty research on progressive tax reform, education financing, and privatization. Maria has also worked as a lecturer at several universities. She has previously worked for the Right to Education Project, Human Rights Watch. She has also done several consultancies and written high impact publications.

Maria finished her PhD in Education from Bielefeld University in 2014, on a Marie Curie Fellowship. She also holds an MSc in Human Rights from the London School of Economics and an LLM in Human Rights from Universidad Carlos III in Madrid. She has done research at the Institute of Education (UCL) as a visiting research associate, and at UC Berkeley through a research exchange program.



### **Tove Ryding**

Tove joined Eurodad in March 2013 as Senior Policy Analyst. She now leads the work on tax and transparency, and carries out coordination, advocacy, communications work as well as research and analysis. Tove is one of two elected representatives for Tax Justice Europe in the coordinating committee of the Global Alliance for Tax Justice. Before joining Eurodad Tove worked with Greenpeace International as coordinator for climate policy. She’s also been chair of the Danish 92 Group for over 5 years and head of the Danish NGO Forests of the World for 3 years. Tove speaks Danish, Swedish and English.



### **Alison Schultz**

Alison Schultz is a Research Fellow at the Tax Justice Network. She earned her Ph.D. in Finance from the University of Mannheim, after completing her Master’s in Global Political Economy and Bachelor’s in Economics. Her research focuses on the real effects of financial and taxation systems, with a particular emphasis on financial crime, tax abuse, and wealth inequality.



### **Afton Leandre Titus**

Afton Titus is an Associate Professor of tax law of the University of Cape Town (UCT). Afton's research focuses on African regionalism and its international tax implications; tax governance; and corporate income tax policy. Afton analyses how African countries may best use international tax developments to forward their developmental goals. She also proposes an international tax governance structure within the African Union, incorporating Africa's regional economic communities and the African Tax Administration Forum.

Afton obtained her Bachelor of Commerce and Bachelor of Laws degrees from UCT before also completing a Master of Commerce degree in Taxation there. She worked as a tax advisor for a few years before joining UCT. In 2020, she defended her PhD thesis entitled, 'The Design of a Corporate Income Tax System and How to Protect it for the East African Federation,' which was awarded by the Amsterdam Centre for Tax Law at the University of Amsterdam. Currently, she is part of the core team at the UCT Tax Unit for Fiscal Research, in partnership with the International Bureau for Financial Documentation (IBFD).



### **Madeline Woker**

Madeline Woker is a historian of colonialism, capitalism, and taxation and currently an early-career fellow at the Collegium Helveticum, the Institute for Advanced Studies of ETH-Zürich and the University of Zürich and a permanent lecturer (Assistant Professor) at the University of Sheffield. She previously taught at the University of Cambridge and Brown University. She also serves as the Secretary of the Society for French Historical Studies.

She obtained her PhD from Columbia University and is currently writing a book about the politics of taxation in the French colonial empire between the 1850s and the 1950s



### **María Fernanda Valdés**

María Fernanda Valdés is Colombian deputy Minister of Finance. She is an economist from Universidad Icesi in Cali, and she holds a Master's degree in International Political Economy and Development from the Institute of Social Studies of the Erasmus University of Rotterdam, in the Netherlands and a PhD in Economics from the Freie Universität Berlin in Germany. She has served as Project Coordinator at the Friedrich-Ebert-Stiftung in Colombia and Deputy Minister of Business Development at the Ministry of Industry, Trade and Tourism. She is also a professor at the Universidad de los Andes, has been a researcher at the Freie Universität Berlin and she is the author of the book "Reducing Inequality in Latin America: The Role of Tax Policy", published in 2016.



### **Gabriel Zucman**

Gabriel Zucman is Professor of Economics at the Paris School of Economics and Ecole normale supérieure – PSL, Associate Professor of Economics at the University of California, Berkeley, and founding director of the EU Tax Observatory.

He received the John Bates Clark medal of the American Economic Association in 2023. In 2021 he was named an Andrew Carnegie Fellow. He was awarded the Bernacer Prize and a Sloan Research Fellowship in 2019, the Best Young French Economist Prize awarded by Le Monde and le Cercle des Economistes in 2018, and the Excellence Award in Global Economic Affairs from the Kiel Institute for the World Economy in 2017.



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