

T12P05 / Corporate Tax Avoidance and the New Politics of Tax Justice

Topic : T12 / Policy, Business and Interest Groups

Chair : Richard Eccleston (University of Tasmania)

GENERAL OBJECTIVES, RESEARCH QUESTIONS AND SCIENTIFIC RELEVANCE

The financial crisis continues to cast a long shadow as governments the world over grapple with significant budget challenges arising from high levels of public debt combined with tepid economic growth. Given these fiscal challenges, the issue of multinational tax avoidance has become increasingly salient.

This open panel seeks innovative perspectives on the 'new' political economy of multi-national tax avoidance. Whereas international tax governance was hitherto a technical regulatory issue arena, as a result of unprecedented activist campaigns, media exposés and high-profile scandals, MNC tax avoidance has become a main-stream social justice issue highlighting the limits of democratic governance. At the international level, regulatory reforms have been made through inter-governmental organisations such as the OECD while the EU is engaged in unprecedented litigation against some of the world's largest and most powerful firms. These reforms represent a systematic campaign to address international tax evasion and avoidance, and in turn a potential solution to states' fiscal challenges. However, as vocal tax justice NGOs argue, such initiatives have done little to address corporate tax avoidance and, as a result, the fairness and integrity of the international tax system remains under threat.

The challenge of MNC tax avoidance represents a threshold test of global governance and the panel aims to attract papers offering innovative analyses of this policy challenge including but not limited to the civil society campaign for tax justice; national political and policy responses; the role of intergovernmental organisations in the policy process and corporate strategy and compliance in response to international tax reform proposals.

CALL FOR PAPERS

This panel will be used to report the key findings from the 'Paying Their Fair Share? Activists, multi-national corporations and the campaign for international tax justice' project launched by IPSA RC38 at ICPP2 in Milan in 2014 but is open to any scholars engaged in research on the political economy of multi-national tax avoidance. As with ICPP in Milan, the meeting will be used to plan future research and build new international research collaborations.

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Session 1

Thursday, June 29th 10:30 to 12:30 (Block B 4 - 2)

Paying a Fair Share? Business, civil society and the 'new' politics of corporate tax justice

Richard Eccleston (University of Tasmania)

Ainsley Elbra (University of Sydney)

Multinational Corporations' Perspectives on Taxation

John Mikler (The University of Sydney)

Whistleblowing as a New Regulatory Instrument in Global Governance: The Case of Tax Evasion

Tony Porter (McMaster University)

Karsten Ronit (Department of Political Science)