New Players, New Game

The role of the public and political debate in
the development of action on international tax issues

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Acronyms

BEPS	Base Erosion and Profit Shifting
CBCR	Country by Country Reporting
IASB	International Accounting Standards Board
IO	International Organisation
MNC	Multinational Corporation
NGO	Non Government Organisation
OECD	Organisation for Economic Cooperation and Development
PWYP	Publish What You Pay
TANs	Transnational Advocacy Networks

1 Introduction

"*.. We have moved from tax being just a tax geek thing to tax being a political item*"
Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration.[3]

The last few years have seen an enormous rise in public concern and dissatisfaction with the taxation of multinational companies (MNCs) (Dallyn 2016; Berg and Davidson 2017). In the wake of the financial crisis, public and political interest in corporate taxation rose significantly, with debt-challenged states looking to shore up national fiscal systems, and attention focused on corporate tax practices deemed overly aggressive or immoral. International tax rules as a matter of 'front page' public debate is an unusual situation; while taxation itself is always and everywhere a political topic, the fine workings of international taxation has largely been the domain of technical debates between experts (Seabrooke and Wigan 2015, 2016; Picciotto 2015; Büttner and Thiemann 2017). This is no longer the case: issues such as tax havens, transfer pricing, and structures like the "Double Irish Dutch Sandwich" have become topics of popular debates and campaigns. These issues have gone from being solely the subject of technical expert debates to being topics of public interest and popular media reporting. In consequence, new political initiatives have also progressed at an unexpectedly high pace.

How has this rapid and unexpected change come about? Existing accounts of international tax change have emphasised the role played by international state relations (Rixen 2011), International Organisations' standard-setting (Ring 2010; Vega 2012), the influence of transnational elites (Webb 2004) or the role of leaks in driving law-making (Ring and Oei 2018). These analyses have often emphasised formal policy-making processes. Some accounts have zoomed in on the role of activists, in particular the Tax Justice Network (including several useful first person accounts[4]), analysing the tactics and strategy of individual 'outsider' organisations in changing public and policy debates (Lesage and Kacar 2013; Seabrooke and Wigan 2016; Dallyn 2016).

This paper offers a complementary narrative of the dynamics of international tax change, looking at the role of various actors in shaping popular debates on international

[3] E.g. Johnston 2017

tax issues. We focus on popular debates, rather than discussions in policy processes, as a lens for understanding shifts in international tax. This entails an attentiveness to the establishment and interaction of broader alliances of organisations – including civil society, IOs, media, parliamentarians and others – and their role in the mainstreaming of tax debates and advancing of policy and change.

Our account focuses on public debates directed towards international action on tax issues, such as via the OECD and EU, rather than the purely domestic politics of tax. In particular, we emphasise developments and actors in and around the United Kingdom as an illustrative environment where popular tax debates were focused on international action. This contrasts with other domestic arenas; for instance, the US has had a voluble public debate on tax issues, but one largely focused on state and federal tax reforms, rather than the role of US actors in international tax policy. The paper draws on evidence from publicly available sources – in particular discussion papers, debates, media reports, first-hand accounts and secondary literature – as well as the authors' personal observations and interviews throughout several years of participating in and monitoring tax debates at the national and international levels.

Based on this focus and evidence base, we chart the rise in public and political concern, setting out the history of popular international tax policy debates and the different actors involved in framing international tax issues, and we consider the motivations and drivers that have shaped these clusters and coalitions. We find that the evolution has fruitfully brought more actors and topics on to the public agenda but that the current discussions remain highly polarised, with a 'missing middle ground' between generalist public-facing organisations (such as the media and non-government organisations (NGOs)) and technical actors.

We conceptualise the twists and turns of the international tax debate tale building on recent work on 'norm entrepreneurship' and Transnational Advocacy Networks (TANs) (Finnemore and Sikkink 1998; Keck and Sikkink 1998; Carpenter 2007). This literature considers how smaller coalitions and groups of actors engage with global policy issues, and can effectively become 'norm entrepreneurs'; vanguard movements shaping policy change through the resourceful use of cultural and material resources. It also inform us that international tax debates are likely to be shaped not merely by formal authority – geopolitical, economic and military power, and formal organisational mandates – but by the influence that individuals and interest groups, organisations and networks are able to wield. We discuss this in further detail below.

1.1 Understanding the evolution of tax debates

In order to explain the success of a vanguard movement, we need to account for why audiences are willing to buy into the new frames they offer. Drawing on the literature on ‘norm entrepreneurship’ and transnational advocacy networks (TANs) (Finnemore and Sikkink 1998; Keck and Sikkink 1998; Carpenter 2007), we can consider three general possible explanations for the success of norm entrepreneurs in the face of entrenched powers:

1. The new norms they promote address the *interests of the general population* (and are adopted by powerful players acting in the public interest).
2. Key players are able to further their *self-interested goals* by adopting new norms (which may or may not be in the public interest)
3. Norm entrepreneurs are able to ‘*spark a prairie fire*’ because the underlying structural conditions have changed (Sharman, 2017).

The first set of explanations is expressed in the popular adage, "First they ignore you, then they laugh at you, then they fight you, then you win”. The second set of explanations requires us to look more closely at organisational interests in supporting new norms. The third explanation for why the landscape has shifted involves considering whether deeper structural changes in the interests of institutions and populations created the conditions in which new norms can take hold. Individual organisations and norm entrepreneurs can act like a ‘spark that lights a prairie fire’, initiating rapid shifts that have been made possible by long-term structural changes in the background conditions. Change processes may thus be ‘unintended’ consequences of underlying processes that are not under the control of one or a few organisational actors.

The paper is organised as follows:. Section 2 introduces the landscape of international tax debates, illustrating the shift over the past 15 years from historically separated debates towards expansive, interactive and popularised modern debates. Section 3 discusses the key players involved in the evolution of popular international tax debates, considering their characteristics and objectives. Section 4 looks at how the new public-

NGO-media-expert-government relationships on tax have influenced developments around key policy issues, including banking secrecy, tax and development, transparency and country-by-country reporting, Base Erosion and Profit Shifting (BEPS), and the emerging area of 'responsible tax'. Finally, section 5 takes stock of the evolution of the international tax debates in light of these three sets of explanations. and provides a framework of four future scenarios for the development of these debates.

2 The changing landscape of tax debates

Taxation is, at its very core, a political subject, concerning the transfer of resources between groups of people. Decisions about taxation shape and reflect societies, determining the balance between accumulation and redistribution, between consumption and investment, between individuality and collectivity, and between coercion and consent (Tilly 1992). Taxation is a topic that interacts with individual everyday life, as we buy, invest and save. Questions about how, how much and where to raise funding for government services is perennially at the top of domestic political agendas.

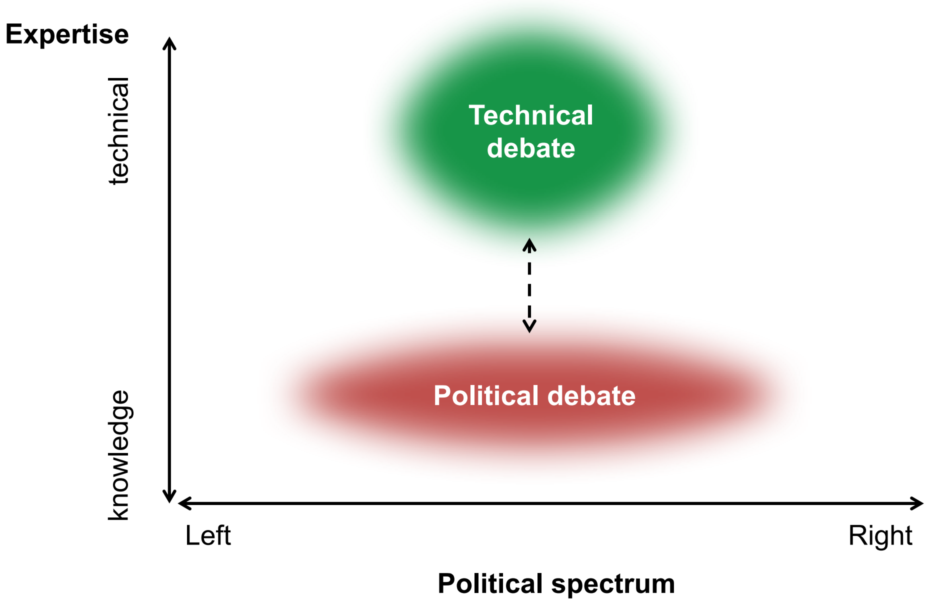
At the same time, taxation is a highly technical topic compared to other political domains (Peters 1991). Few people are interested in or understand the detailed workings of tax policy, and it involves experts and interest groups extensively – particularly at the international level. Much international tax policy-making takes place in expert settings, outside of the public view, within relevant international fora, through tax rulings and bilateral negotiations, or through lobbying and consultation meetings. Other parts of the technical debate take place formally in the public domain – through legal judgements, webcast debates, published research and advocacy by think tanks, professional bodies and academic institutions – but nevertheless remain disconnected from the wider public debate by the nature of the subject matter.

In assessing debates about taxation, we characterise the landscape by considering how different players cluster along two axes; firstly, the left-right political axis[5], and

[5] The left-right scale creates a simple overview of ideal-type political positions, yet it is not meant to represent a comprehensive examination of policies in the analysis here. In most OECD countries, political actors situate themselves largely on a broad-left axis. The left has typically been rooted in representing working classes, while those on the right have historically represented the interests of capital. Left-leaning actors tend to favour a larger role for the state, greater redistribution, and stronger

secondly, the expert-generalist axis. The historical situation of the tax debates was broadly characterised by two main clusters: a technical debate, focused technical problem and a political debate carried out in more general, non-technical language, but with a wider political span, and with weak links between the two as illustrated in Figure 1.

Figure 1. Technical-political split in tax landscape



Within the technical debate space, tax practitioners – such as lawyers, accountants, finance ministry and revenue officials – as well as standard setters and experts at the OECD, IMF and World Bank – were engaging in highly technical discussions based on specific expertise. In the public political debate, views on taxation were informed by differing political approaches and general knowledge, ranging from predominantly left to predominantly right political orientation. While different countries have somewhat different systems, in general the link between the two spaces has historically been weak, with tax policy-making often undervalued, influenced by a small group of people, with relatively weak legislatures and negligible discussion with the general public:

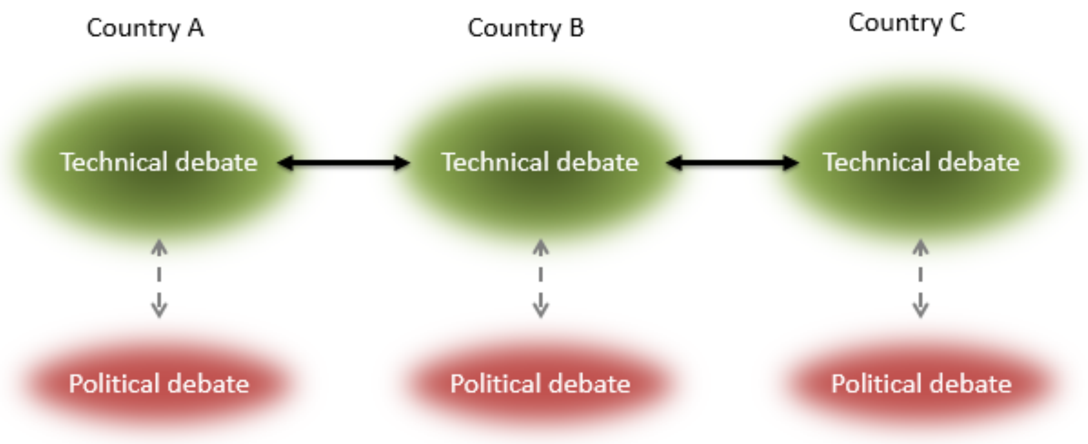
social policy, while those on the right favour a greater role for markets, lower taxes, and more personal freedom and responsibility. It is with this understanding of "left" and "right" in mind that the analysis here proceeds.

> "The fundamental link between taxation and representation, through which the public gives consent for tax measures, has been weakened in many countries because governments and political parties shy away from engagement with the electorate on serious tax policy choices – consent is taken for granted rather than explicitly sought. As a result, it is rare for governments to have a clear mandate either to retain the system as it is or to carry out major tax reform. This potentially limits governments' ability to bring outdated tax systems more into line with the needs and aspirations of today's society and to achieve economic objectives" (Wales and Wales 2012)

The missing linkage between technical and political discussions is particularly characteristic of international tax debates. Until recently, international tax matters had simply not been the subject of much public political debate. Most discussion takes place through the OECD, whose historical mandate was to prevent double-taxation (Rixen 2011). Due to its technical authority and credibility, the OECD has received substantial political backing from large states and geopolitical forums such as the G7/G8/G20, but relatively little general public engagement. Businesses, tax professionals and academics have engaged somewhat with the international tax policy agenda through the OECD, and through other specialised institutions such as the International Fiscal Association (IFA), Business and Industry Advisory Committee (BIAC). European Association of Tax Law Professors (EATLP) and the International Bureau of Fiscal Documentation (IBFD) (Ring 2010).

The expert-based nature of international tax discussions has resulted in a community of officials, practitioners and researchers who work closely together on working groups, and socialize through networks and overlapping career paths, coming to share a common culture of technical problem-solving on international tax matters, far removed from public attention (Picciotto 2015; Büttner and Thiemann 2017; R. C. Christensen 2018). Thus, we can say that the international tax debate landscape has historically been characterized by strong international links at the technical level but weak domestic links with the public and political debate, as illustrated in Figure 2.

Figure 2. Technical-political split in international tax landscape



In the technical space, tensions and dilemmas in international corporate taxation have long been discussed by academics, practitioners, and policy-makers but until recently those advancing a comprehensive reform agenda found it difficult to attract popular or political traction. For example, in the 1960s and 1970s academic research had highlighted the issue of corporate tax avoidance and set out arguments that the international tax rules were becoming outdated in the face of globalization. However, these had achieved little impact (Ylönen 2015). National campaigns for 'tax justice' in the US and the UK in the 1970s failed to mobilise any significant debate (Seabrooke and Wigan 2013, 14–15). In 1998, the Organisation for Economic Development and Cooperation (OECD) sought to tackle international tax competition through Harmful Tax Competition (HTC) project – but the lack of a constituency of popular support was a critical factor in losing the public battle for organising action at the time (Sharman 2006).

Since the global financial crisis, this landscape has changed significantly, with international tax debates, moving up the political agenda, and connections being forged between the technical and political debates. Just a decade after the failure of the OECD HTC project, in 2009, the G20 declared the "end of the era of bank secrecy" as it was able to adopt a sweeping agreement on automatic exchange of financial account information (G20 2009). The financial crisis had provided a uniquely fertile environment for change directed at tax havens and multinational companies. Soon after, in 2012, the G20 and the OECD launched the Base Erosion and Profit Shifting (BEPS) programme, the single most comprehensive set of reforms to international tax since the current architecture was agreed in the 1920s (OECD 2013). The number and visibility of civil society organisations and governments engaged in the international tax debates has increased, and a host of international and supranational organisations have become more active, including the World Bank, the IMF, the EU institutions and the UN, as we detail below. Corporate leaders and tax professionals have similarly begun engaging with debates about morality and development impacts, moving away from discussing tax as a plain compliance issue to recognizing that taxes are determined by choices that have risk and reputation implications, and which require transparency and accountability (Morgan 2017)[6].

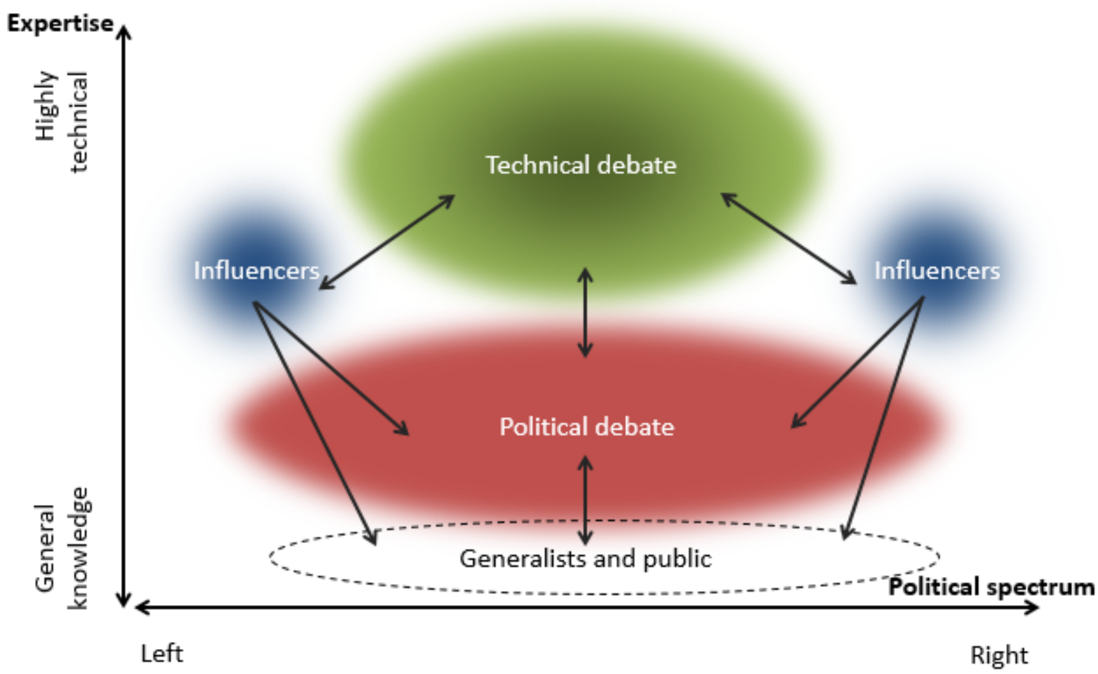
Both macro-trends and micro-interactions played a role in this change. Several long-term mega-shifts have put increasing pressure on existing tax rules. First is *globalisation*: economic integration, the development of global value chains and the shift in the economic centre of gravity towards emerging economies. This has led to a renewed focus on the perceived unfairness of the international tax system (Leaman and Waris 2013). Secondly is the general growth in the availability and portability of information (including via leaks), which has prompted attention towards previously hidden practices in international taxation (Christians 2012; Ring and Oei 2018). Third is the continuing change in business-models with *increasing digitization and virtualization of value creation*, which is creating new challenges for the old rules and models in international tax governance (OECD 2015). Fourth is the growth of *inequality* within economies, including through the winner-takes-all dynamics of these technologies, which has put progressive tax systems under pressure and spurred debate on taxation in an age of inequality (Ostry et al. 2014; Stiglitz 2014; Rixen 2011; Scheve and Stasavage 2017; Islam et al. 2017). Fifth and finally is the *ageing of populations* and general demographic change, in particular in developed countries, which is poised to challenge the ability of public budgets to support long-standing welfare services, and ever-expanding medical costs, through existing lifetime models of contribution (e.g. Calahorrano et al. 2016).

On the other hand, the substantial rise in public interest and concern around international tax issues was also catalysed by longer term efforts to popularise the issue through civil society campaigning. Exposés on tax misdeeds were initially a 'hard sell' for NGOs seeking to put tax on the front page (and indeed for activists within those

[6] While those that engage extensively with public debates remain in the minority, many are backed by well-resourced and influential organisations.

NGOs seeking to put it on organisations' agendas) but have recently become regular items in mainstream media reporting. Thus, since 2013 the annual surveys carried out in the UK by the Institute of Business Ethics have found tax avoidance to be the single greatest public concern about business behaviour (Institute of Business Ethics 2013; 2014; 2015; 2016). Similar research by the Pew Research Centre in the US has found that the issue of greatest concern about the federal tax system is that "[s]ome corporations don't pay their fair share" (Pew Centre 2017). Additionally, the increasing engagement by political champions, bureaucrats, funding agencies and others, have contributed to a rapidly rising general awareness, forcing a connection between broadening technical policy streams, political deliberations and wider public forums, as illustrated in Figure 3[7]. We discuss these key players in the next section.

Figure 3. The new international tax debate landscape



[7] Although organisations are not necessarily politically aligned, these new influencers have been particularly active on the left of the spectrum focused around a broad cluster of ideas around 'tax justice' as well as broader concerns for transparency, integrity and accountability of government. (Those on the right such as the Taxpayers Alliance and Institute for Economic Affairs in the UK, and the Cato Institute and Heritage Foundation in the US argue for lower taxes and smaller government, but have been more actively engaged on domestic tax issues than international tax matters.)

3 New players: popularising and politicising international tax issues

Whereas historically, international tax debates were largely confined to expert deliberations between tax practitioners, bureaucrats and other professionals in technical fora such as the OECD, participation in modern international tax debates is vastly more varied, with more actors of greater diversity involved, including media, politics, civil society, think tanks and the wider public. In this section, we introduce the various groupings and highlight key actors, including their characteristics and approach to international tax discussions.

A host of actors that have been involved in informing and pushing political decision-making, such as the media, governments, IOs, businesses and NGOs. Existing research has pointed to the particular prominence of the latter as prime movers in popularizing and politicizing international tax issues (Lesage and Kacar 2013; Seabrooke and Wigan 2016; Dallyn 2016). These studies note that NGOs have successfully pushed a novel narrative in changing the global tax debate, including by developing coalitions to advocate under the banners of tax justice, extractive industry transparency, financial transparency and open government. They have gained front-page headlines and public awareness and with it political influence. The narratives offered by civil society activists of the harmfulness of corporate tax dodging and tax havens have resonated both with politicians in nation states and with the wider public. In short, NGO attention has been amongst the critical factors in enabling governments and international organisations to push forward reforms.

Mick Moore (2014) of the International Centre for Tax and Development argues that without the NGOs *"a bunch of powerful international organisations – the G8 and the G20, the OECD, the IMF, the European Union – would not be committed, as they currently are, to design and implement some rather progressive reforms to international corporate tax.*" Pascal Saint-Amans, head of the Centre for Tax Policy and Administration at the OECD pays particular tribute to the Tax Justice Network: *"TJN has been instrumental over the past 10 years in making people understand that paying taxes is key to building a civilised society, that tax evasion and tax avoidance must be addressed without complacency. They have significantly contributed to trigger* *the political support necessary to fight bank and fiduciary secrecy and address the distortions of the international tax system"*[8].

However, civil society actors have not been alone in enabling this changing landscape. Each of the groups involved – NGOs, bureaucrats, the media, politicians and funders - have come at the issue with a different set of characteristics, objectives and resources. In this section, we introduce the key players involved in the evolution of popular international tax debates, outlining their approach and drawing out where organisations have taken a particularly strong interest in international tax issues. Table 1 below provides an overview of these organisations and characteristics (we explore these groups in more detail thereafter). Our analysis emphasises actors operating in the context of debates influencing international discussions, many of which are UK- or European-based, where the discussions have been particularly noteworthy and substantial. That is not to say that other actors, including private sector actors or actors in the South, have not been influential in the evolution of international tax debates. However, over the 15 years and the scope considered in this narrative, the most significant changes have been amongst the actors discussed here, as it relates to *popular* debates on international tax issues.

Table 1: Key players in modern popular international tax debates

Group	Main players	Objectives	Tax-specific expertise	Resource capacity
Tax Justice Network	Technical activists	Just, systemic change of international taxation	High	Low
Development NGOs	Oxfam, Christian Aid, Action Aid, Eurodad	Eradicate poverty, advance sustainable development, promote human rights	Low	High
Transparency and Accountability NGOs	Global Witness, Publish What You Pay, Global Financial Integrity,	To bring about a transparency and accountable extractive sector, combat corruption	Mixed	Moderate

[8] http://www.taxjustice.net/about/who-we-are/praise-for-tjn/

Group	Main players	Objectives	Tax-specific expertise	Resource capacity
	Transparency International			
International bureaucracies	OECD secretariat, European Commission	Technical and administrative problem-solving, policy-making	High	High
Media	ICIJ, Guardian, Reuters	Uncover and present fair, honest and balanced news, including on cross-border crime and accountability	Low	Moderate
Political champions	Margaret Hodge/ PAC, US Senator Levin, European Parliament	Scrutinise public and private practices, hold to account, drive political agendas	Moderate	Moderate
Funder foundations	Norway, Transparency and Accountability Funders, EU	Varied	Low	High

3.1 The Tax Justice Network

The Tax Justice Network (TJN) has arguably been the key civil society player in driving international tax issues into the public consciousness. It was formed in 2003 under the strapline "Why Tax Havens Cause Poverty" by a small group of technically engaged individuals. TJN adopted a specific agenda of international tax issues, in particular tax avoidance and evasion, tax havens and tax competition (Tax Justice Network 2017). Founder John Christensen, a native of Jersey and former Economic Advisor to its government, had become disheartened at the island's growing specialising in financial services, and believed that it played an outsized role in facilitating international tax fraud (Christensen 2005). Alongside law professor, Sol Picciotto, he had advised Oxfam on a seminal 2000 report, which called for improved information sharing to catch tax evasion, a shift to unitary taxation of multinationals and the establishment of a global tax body. Picciotto and Christensen were joined by accountancy professor Prem Sikka, accountant Richard Murphy and ex-investment banker Sony Kapoor in the core circle, later to be supported by additional Senior Advisers (Dallyn 2016).

TJN developed its first full activism narrative, "Tax Us If You Can" in 2005, which included a set of specific proposals, including country-by-country reporting, beneficial ownership transparency, ending banking secrecy, unitary taxation of corporate profits, and upgrading the UN Tax Committee (see Annex 1).

TJN's organisation was tiny, with diminutive funding, but what they did have was flexibility and focus. While acting as a secretariat to an international network it began to seed, the core team had a modus operandi that was more autonomous, offering specialised personal expertise to addressing complex international tax issues in an unusually authoritative manner. Members were continuously involved in switching identities between corporate, scientific, policy, activist roles in order to engage with tax debates at different levels (Seabrooke and Wigan 2013; Wigan and Baden 2017). With its novel, fast-paced, tax-specific 'outsider' approach, TJN opened a new front in international tax debates that most IOs and NGOs were only tentatively starting to coalesce around, mobilising broader political salience and actor alliances around tax justice issues (Dallyn 2016).

3.2 Development NGOs

Alongside TJN, international NGOs (INGOs) working on development issues have recently emerged as important players in international tax debates, consuming and presenting tax justice messages in a series of reports and broad public campaigns. Typically established in Northern countries, INGOs are relatively large corporate organisations that have a high level of brand recognition, moral authority and reputation (See Reynolds, 2010 and Edwards, 2002). They have increasingly moved away from only delivering services and advocating on aid to advocating in other areas where developed country policy and multinational businesses can affect developing countries; such as trade rules, and supply chain labour standards.

Oxfam was the first major development NGO to explore the issue of tax in the early 2000s. They commissioned two authors – John Christensen and Richard Murphy (who, as noted, would go on to found TJN) to develop a report on tax havens (Oxfam 2000).

However, “so limited was the reaction at the time that no other development agency picked up the issue and Oxfam did not take it further” (Murphy 2010). In the run up to the Monterey Conference on Financing for Development in 2002, the UN Secretary General appointed a Panel to recommend strategies for the mobilization of resources required to accelerate equitable and sustainable growth in developing countries. The panel chaired by the former president of Mexico Ernesto Zedillo, went so far as to recommend the development of an International Tax Organisation (UN 2001). However, there was little attention to the topic of taxation from the INGOs at the time. Indeed, Oxfam’s campaigning document on finance for development “Last Chance In Monterrey” (Watkins 2002) makes barely any mention of tax. Oxfam thus left tax largely on the back burner and focused its economic campaigning on trade, until after the financial crisis, when the organisation came back to taxation (following the rise in public attention around companies such as Starbucks and Amazon), incorporating the agenda into their ‘Even It Up!’ campaign on inequality (Oxfam 2014).

However, other large development NGOs began to engage with international tax debates in a different style, which was to prove successful in a susceptible post-crisis environment. With international tax on the rise, NGOs such as Christian Aid (2008) and ActionAid (2008) expanded their tax activism, supporting a new wave of political and media attention. Like Oxfam, Christian Aid and ActionAid linked the issue of “tax dodging” to their established issue agendas, i.e. poverty and development, focusing their efforts on framing international tax issues in simple moral terms, accompanied by eye-popping (but also heavily criticised) numbers on tax lost in developing countries. And like Oxfam, they cooperated closely with TJN’ers, funding TJN reports and drawing centrally on their expertise initially. However, as the development NGOs have matured in their work on tax issues, they have sought (to varying degrees) to develop some in-house tax capabilities and become less reliant on TJN for analysis and expertise.

3.3 Transparency and accountability movements

While the development NGOs have a larger public profile and supporter base, and the Tax Justice Network has a stronger specific focus on international tax issues, several other branches of civil society activism, with overlapping objectives, have been involved in transforming international tax debates, in particular those organised around Natural Resource Governance and Illicit Financial Flows.

First, a cluster of organisations concentrating on Natural Resource Governance (NRG) developed in parallel and initially separately from the 'tax justice' movement. Its focus was the problem of the 'resource curse', whereby poor governance combined with natural resource wealth creates poverty, corruption, instability and human rights abuse. Global Witness was a leading initiator, a small organization whose aim is to expose the corrupt exploitation of natural resources and international trade systems, to drive campaigns that end impunity, resource-linked conflict, and human rights and environmental abuses. Its approach is to undertake detailed analysis of specific corporate abuse based on first-hand evidence gathered by researchers (Benjamin, 2007). In 1999, investigating the role of oil companies and private banks in Angola's civil war, they began to argue for oil industry, banks and governments in the home countries of multinationals to act against the theft of public revenues by providing 'full transparency' on taxes and other payments (Global Witness 1999).

Together with the George Soros-funded Open Society Institute (OSI), Global Witness formed an alliance of CAFOD, Transparency International UK, Save the Children UK, and Oxfam GB to form the 'Publish What You Pay' coalition, which would develop into a massive global coalition of 800+ NGOs, undertaking a mixed strategy of standard-setting, capacity-building and international lobbying. PWYP argued for revenue transparency across the extractive industry, making the case that "if citizens know how much their government gets paid for the extraction of the country's natural resources, it becomes much easier to monitor how the revenue is spent." (Oranje and Parham 2009)

PWYP and the coalition tended to take a campaigning and movement-building approach, which for instance led to international agreement around transparency of company-to-government transfers in countries where the government signed on to the Extractive Industries Transparency Initiative (EITI) (Oranje and Parham 2009; Publish What You Pay 2017). Encouraged by PWYP, and alongside Soros and Lord John Browne of BP, UK Prime Minister Tony Blair championed the 2003 meeting of some 140 delegates representing 70 governments, companies, industry groups, international organisations, investors and NGOs, on extractive industries transparency. While NGOs called for the companies to report government payments unilaterally, oil companies argued that this would put them in conflict with host governments, and put contracts at risk; instead, they proposed a mechanism focused on reporting by governments.

Ultimately what was agreed was to 'develop and test methods of payment and revenue disclosure' in countries where the government agreed (Oranje and Parham, 2009). This became the EITI, an early frontier of corporate and government fiscal transparency.

Second, another key civil society strand has emerged with an emphasis on 'Illicit Financial Flows' (IFFs). Driven almost entirely by a single organisation with a powerful message, IFFs have become a hot political topic over the past decade. Global Financial Integrity (GFI) was founded in 2006 by Raymond Baker, an American business man who had worked for 15 years in Nigeria investing in companies, and another 10 years running an international trading company. His personal experience led him to undertake studies based on interviews with directors of trading companies in order to estimate the value of cross-border 'illicit financial flows', i.e. illegal capital flows across borders. Baker set up GFI based on the core contention that IFFs were 'the most damaging condition facing the developing world', and that he knew how to measure them (GFI, 2015)

Recognising the power of big numbers in international policy debates, the main approach of Baker and his team was to develop a calculative methodology for estimating IFFs, adding up gaps in balance of payments data and bilateral trade data to estimate cross-border unrecorded financial flows. The results were spectacular. In 2005, Baker had authored Capitalism's Achilles' Heel, giving case examples and setting out an overall estimate of illicit financial flow as amounting to some $500 billion from emerging and developing economies annually (Baker 2005). And in 2008, GFI produced their first major report, "Illicit Financial Flows from Developing Countries: 2002–2006", estimating an average outflow of US$612 billion per year (GFI 2008). With relatively few staff, such flagship reports and eye-catching numbers (although these have been heavily questioned[9]), accompanied by the charismatic presentation of Baker himself, helped GFI garner momentum and generate funding from a range of Northern governments and independent foundations. In particular, GFI received more than $1 million in funding for projects from the Norwegian government from 2012-2015. Using new financial resources, GFI continued to argue for an increasing audience

[9] Significant concerns have been raised about the data credibility and conceptual ambiguities of IFF estimates (see Feust and Reidel 2009; Reuter 2011; Nitsch 2016; Forstater, 2016). Nevertheless, they are widely quoted and have become important touch points in the popular debates on corporate taxation.

that, contrary to perceived wisdom, the proceeds of corruption, bribery, and criminality accounted for only 35% of cross-border dirty money flows originating from developing and transitional economies. 65%, GFI said, related to illicit commercial activity (Baker, 2005). Baker argued that "the proceeds of commercial tax evasion, mainly through trade mispricing, are by far the largest component [of illicit financial flows] (GFI, 2010).

3.4 International bureaucracies

While civil society 'outsiders' have fundamentally shaken up the international tax landscape, international bureaucrats with a key hand in international tax policy-making have also contributed to the emergence of a new landscape of international taxation over the recent past. In particular, the OECD tax secretariat and the European Commission's tax directorate have been prominent.

The OECD has historically been the world's prime international tax forum, with significant influence on international tax policy (Woodward 2009). The OECD secretariat's work on tax, drawing on its own expertise alongside national experts and policy-makers, emerged with its issuing of the first Model Tax Convention in the 1963 and the first Transfer Pricing Guidelines in 1979. More recently, the organisation has established a dedicated Centre for Tax Policy and Administration (CTPA) as the fulcrum of its work on taxation. The OECD operates as part think tank, part discussion forum, part research organisation, producing knowledge outputs by bringing its own technical bureaucrats and expert representatives from member states together to produce soft law (Porter and Webb 2007; Vega 2012). Since its early days, the OECD's approach has been based on a technical problem-solving and consensus-based process, which helps avoid political blockage and supports consistent implementation (Vega 2012; Christians 2010; Sharman 2012).

Beyond its pure technical role, key OECD staffers have also played a crucial and active part in bringing international tax reform on the global agenda, in line with the organisational priorities, such as by lobbying for the adoption of the exchange of financial account information on to the G-20 agenda after the global financial crisis (Eccleston and Woodward 2014, 223). CTPA chiefs such as Jeffrey Owens (2001-2012) and Pascal Saint-Amans (2012-) have also keenly leveraged increasing attention from and positions of the media, civil society or particular governments in advancing the organisation's tax agendas, mobilising them as allies or opposing particular policy agendas at the OECD's convenience.

The European Commission, the administrative arm of the Union, likewise has played a central role in broadening international tax discussions and mobilising public salience towards tax fraud, tax avoidance and tax havens. The Commission is the central technical agenda-setter, developing and proposing legislative initiatives, including in the tax space. Since the late 1990s, the EC has worked extensively on building coalitions, setting political directions and introducing technical proposals on international tax, mobilising its well-resourced bureaucratic machinery in cooperating with civil society and businesses alongside policy-makers (Radaelli 1999; Wigan 2012). More recently, the EC has been the driving force behind administrative policy reforms, such as the Code of Conduct on Business Taxation, exchange of information, and implementation of the G20 tax agenda. However, the EC has also been active in guiding attention to policy change in the wake of public salience shocks, such as recent years' tax haven leaks, for instance by highlighting issues of tax avoidance and evasion in the EU (e.g. EurActiv 2015; European Commission 2016).

3.5 Investigative journalists and leaks

Media stories have also contributed significantly to raising the profile of international tax issues. From the beginning of the millennium, international tax issues were beginning to appear with more regularity in the pages of the Financial Times and Wall Street Journal (Lesage and Kacar 2013). The topic was gathering more public attention and thus readership, and was being pushed by individuals, such as investigative journalist (and ex tax inspector) Richard Brooks of Private Eye, and by the Guardian. In 2007, The Guardian ran its first front page story on transfer pricing (in the banana trade) titled, "Revealed: how multinational companies avoid the taxman" (Lawrence and Griffiths 2007). In 2009, working with Brooks, the Guardian ran another major series on 'The Tax Gap', looking at companies including Astra Zenneca, Shell, Barclays and Glaxo Smith Kline, and at the role of the Big 4 accountants and tax havens [10]. Investigative media reports on the corporate tax behaviour of major multinationals, such as those by Jesse Drucker on Google (Drucker 2010), Tom Bergin

[10] https://www.theguardian.com/profile/tax-gap

on Starbucks (Bergin 2012), have also become increasingly regular. Stories often focused on perceived injustices of corporate tax planning rather than issues of legal compliance, which gave further momentum to civil society influencers in pushing an alternative narrative (Lesage and Kacar 2013, 275).

The emergence of large-scale leaks of taxpayer information and tax haven structures have played a similarly important role in popularising international tax debates (Ring and Oei 2018). Recent instances include leaks from UBS and HSBC Suisse ("SwissLeaks"); Julius Baer, Portcullis TrustNet and Commonwealth Trust 2013 ("OffshoreLeaks"); PwC Luxembourg ("LuxLeaks"), Mossack Fonnseca ("Panama Papers"); and the Bahamas corporate registry ("Bahamas Leaks"). The International Consortium of Investigative Journalists (ICIJ) has intermediated a number of these cases, managing and analysing the leaked documents before public revelations in newspapers. ICIJ was established in 1997 in Washington, D.C., to expose cross-border crime, corruption and abuses of power. The confidential whistleblowing of the OffshoreLeaks papers, however, sparked a 15-month research project with 86 journalists from 46 countries (Pitzke 2013). The OffshoreLeaks became a stepping stone, and ICIJ was subject to further leaks in subsequent years, notably LuxLeaks and the PanamaPapers, which exposed the secretive tax practices of companies and wealthy individuals in well-known tax havens, sparking arguably the most significant surges of public debate and political scramble for international tax reform in history (Wayne etal. 2014; Oei and Ring 2018; Hardeck and Wittenstein 2015; Malan et al. 2017; Harding 2016; O'Donovan et al. 2016). Working with a small secretariat, the ICIJ relies primarily on its global network of journalists and relations to major news outlets such as the BBC, the Guardian, Süddeutsche Zeitung, Le Monde and the Washington Post in pushing its message. The emphasis is on media exposures to spark public salience and political attention, rather than detailed technical investigations (although ICIJ and its partners have consulted tax professionals extensively for its research projects). The coordinated nature of revelations, with synchronized global launches, have maximized impact both in the wider public space and in terms of political attention.

3.6 Political champions

Political champions have also been drivers of tax discussions taking advantage of leaks, scandals, media stories and NGO campaigns. Parliamentary and congressional committee inquiries across the globe have fed into, and from, public attention, using their political position to channel awareness and salience towards an emerging issue of public interest, namely international tax.

In the UK, the Parliamentary Accounts Committee (PAC) has placed tax avoidance centrally on the political agenda. The role of the PAC is to hold the government to account for the way that it spends money, by taking evidence from civil servants on whether taxpayers' money is being spent effectively and efficiently. Veteran Labour MP Margaret Hodge was elected in 2010 to chair the Committee, and under her guidance, the PAC began investigating corporate tax issues because of allegations that civil servants were doing cosy deals with taxpayers; "one set of rules for the rich and powerful and another for the small and ordinary" (Hodge 2016). Taking advice from investigative journalists and NGOs, Hodge's PAC began to call not only civil servants, but also representatives from taxpayer companies and advisors from the Big 4 accountancy firms to give evidence in explosive and newsworthy sessions. The Committee called on Google, Amazon and Starbucks to give evidence, resulting in an explosion of press coverage of the issue (Barford and Holt, 2013).

In the US, the Senate Permanent Subcommittee on Investigations (PSI), chaired by Senator Carl Levin, has played a similar role. Over the past few years, it has called on executives from Caterpillar, Apple and others to testify on their international tax practices, lining up evidence from experts and in the process drawing significant public and political attention to international tax debates (Newell 2013; Fortune 2014). The same process has been ongoing in the European Union, where the European Parliament has set up investigative committees in the wake of LuxLeaks (the TAXE committee) and the Panama Papers (the PANA committee), with a mandate to scrutinise national and corporate tax behaviour, including by 'grilling' those involved (e.g. Wix 2017). Here, also, the effect has been substantial media coverage and public attention and anger directed towards the state of affairs in international taxation.

3.7 Funders

Finally, large funders have played a noteworthy part in providing the resources that have enabled the popularisation and politicisation of international tax issues through NGO campaigns. The Joseph Rowntree Charitable Trust was an early and long-standing funder of the Tax Justice Network.[11] Other funders have played a proactive

[11] http://www.taxjustice.net/about/who-we-are/accounts/

role in providing both financial resources, endorsement and high-level connections. Norway, as an oil rich nation that has benefited from good governance, has been a keen supporter of the extractives transparency movement (Global Witness, 2005). They have also played a key role drawing attention to issues of tax and illicit financial flows in relation to developing countries, conducting diplomacy, convening conferences and seminars, building coalitions, generating evidence and funding civil society work from research to advocacy to public awareness campaigns. The Government of Norway has also built strong ties to TJN and GFI, and has been strongly inspired by NGO work on tax issues. In turn, they have provided funding and credibility to campaigning organisations, including through the championing of a few key people such as Development Minister Erik Solheim, special advisor Eva Joly and Professor Guttorm Schjelderup (Tilley 2016).

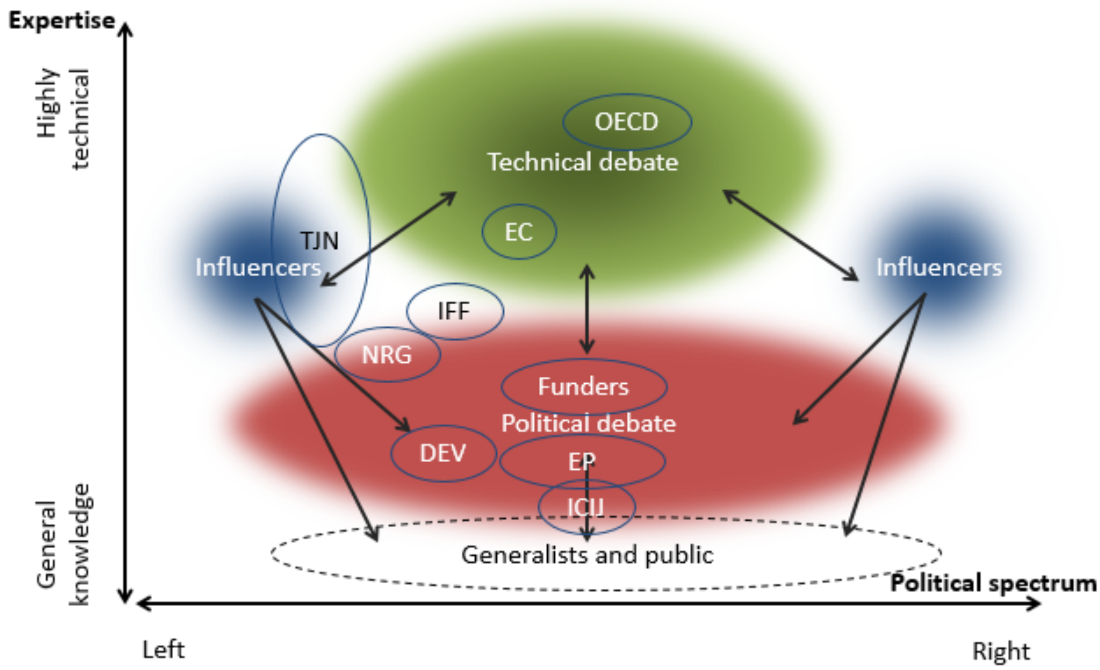
Another critical funding coalition has been the Transparency and Accountability Initiative (T/AI), a funders' collective made up of Ford Foundation (which has funded both TJN and GFI), Hivos, International Budget Partnership, Omidyar Network, Open Society Foundations, Revenue Watch Institute, United Kingdom Department for International Development, and the William and Flora Hewlett Foundation. Starting in 2013, they recognized the growing political momentum on international tax issues and sought to increase funding commitments to the field, focused on beneficial ownership transparency and country-by-country reporting, as well as increased tax reporting by investigative journalists (Kumar, 2014). The broader civil society and funder interest in 'open government', and transparency and accountability have also lent support to the tendency for NGO coalitions to settle around transparency-based solutions. However, more recently the funders have begun to assess with more nuance, the relationship between public transparency, effective legal enforcement, and government accountability (Kumar 2014). The EU has been another major funder, funding individual organisations, and also collaborations such as the EUR6 million 'Tax Justice Together' project coordinated by Action Aid and Oxfam to build NGO campaigning capacity on the issue across Europe and the EUR5million 'COFFERS' project, which brings together academic institutions and the Tax Justice Network.[12]

3.8 A new landscape

[12] http://cordis.europa.eu/project/rcn/205678_en.html

Going back to the 'landscape' of tax debates, we can map out how these *key groups*, have positioned themselves and played into the popularisation and politicisation of international tax debates, as illustrated in Figure 4. Importantly, again we note that these are not the only actors on the scene, however, we show only the key players discussed in the paper in the illustration below.

Figure 4. Key players and positions in the modern international tax debate landscape

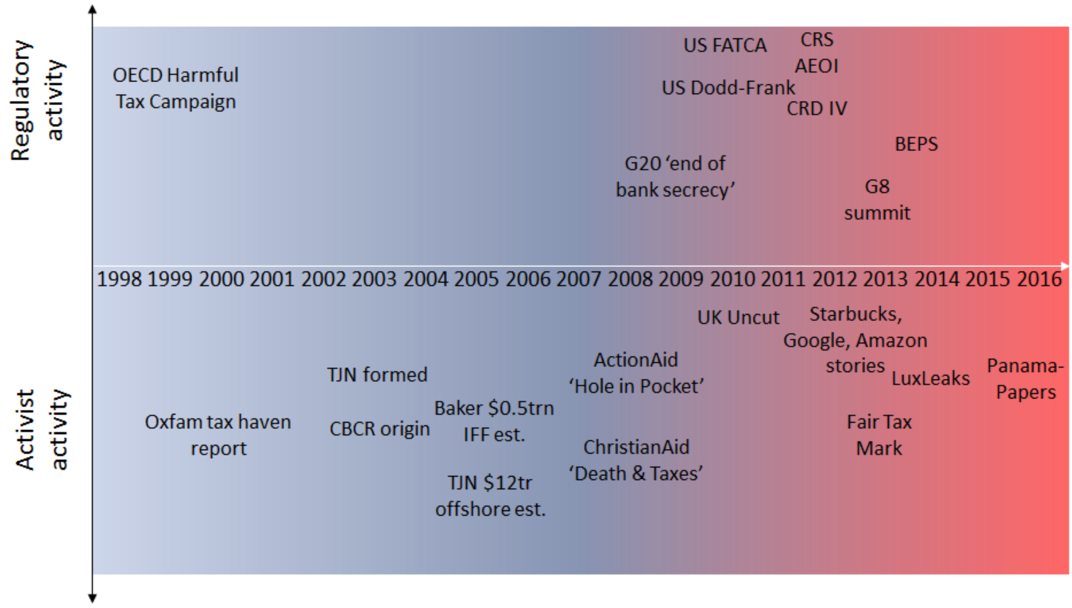


4 Evolving debates

It is clear that international tax debates have undergone a significant shift over the past 15 years. At the beginning of the 21st century, international tax gathered little public attention or engagement from non-experts. Jeffrey Owens, then Director of the OECD's Centre for Tax Policy and Administration for instance, recognised the lack of NGO voices in the international tax debate, envisioning a role for civil society in ensuring "peer pressure on those who wish to avoid their [tax] obligations" (Owens 2002). The potential was there, Owens felt, noting to the Financial Times a few years later that "the emergence of non-governmental organisations intent on exposing large-scale tax avoiders could eventually achieve a change in attitude comparable to that achieved on environmental and social issues: "Tax is where the environment was 10 years ago" (Houlder 2004). At the time, however, focused debates on international tax policy remained largely confined to specialists in public administration, IOs and technical research organisations.

In recent years, international issues have emerged as key political and public items, supporting momentum for arguably the most significant surge of collective action on international tax reform in history. Within areas such as base erosion and profit shifting, beneficial ownership, corporate tax transparency, and banking secrecy, there has been a massive overhaul of international tax rules. In the words that open this paper from OECD's tax chief, Pascal Saint-Amans, tax has moved from "*being just a tax geek thing to tax being a political item*". This section looks at some of the key shifts in international tax rules and cooperation over the past decade, focusing the lens on the role of the public debate and the new dynamics of actors involved in this reshaping. Figure 5 illustrates a timeline of the key events in the evolving debates:

Figure 5. Timeline for evolving popular tax debates[13]



4.1 "Tax Dodging" on the global agenda

Increasing engagement by civil society groups, media and political frontrunners with international tax affairs from the early 2000s and onwards, in conjunction with the advent of the global financial crisis, were a central factor in getting tax on the global political agenda. The 2003 birth of the Tax Justice Network marked a significant change in the complexion of popular international tax debates, strengthened later by the expanding attention afforded by a host of other NGOs, alongside the media and other political actors, to international tax debates. Country-by-country type reporting had been discussed in the United Nations in the 60s and 70s but it had failed to generate any substantial traction at the time (Ylönen 2015). In 2003, TJN founding member Richard Murphy published the first standard for expansive corporate tax transparency, country-by-country reporting (CBCR) (Murphy 2003), which was to become one of the core campaign asks and, indeed, a key global policy.

Policy proposals from TJN and others were to become key parts of international tax debates, for a number of reasons. First, civil society reports conveyed simple messages, backed by the authoritative appearance of precise and large estimates that tax havens and tax dodging were massive, global economic problems (although, as noted, these estimates have been subject to heavy criticism). In 2005, TJN produced its first estimate

[13] Adapted from Seabrooke & Wigan (2018)

of offshore finance, arguing that $11-12 trillion of assets were held offshore resulting in lost revenues of US$255 billion each year (Murphy 2005). Later, TJN commissioned economist James Henry, to revise this estimate; he arrived at a new figure of $21-32 trillion in global offshore financial holdings (Henry 2012). Similarly, Christian Aid released its own tax haven report, "The Shirts Off Their Backs – How Tax Policies Fleece the Poor", in 2008. Christian Aid's report used emerging estimates of 'illicit financial flows', saying that they were "six times the current global aid budget", and arguing that tax avoidance by businesses, especially by multinational corporations, accounted for US$200 billion of this figure. Christian Aid's 'Death and Taxes' (2008) report, developed with inputs from the core TJN team, also set out what would become one of the most quoted early estimates of multinational tax avoidance in developing countries, US$160bn a year. Action Aid also started their tax campaign around the same time, with two reports, 'Hole in the Pocket' and 'Taxing Solutions' (Action Aid 2008), highlighting many of the same issues. Action Aid went on to develop an approach based on criticising individual companies' tax affairs (such as SAB Miller, Associated British Foods, Palladin Mining and Shell LNG in Nigeria). They have gone on to develop relatively more sophisticated analyses of specific aspects of international taxation, identifying double tax treaties and tax incentives as key policy areas, and analysing and developing principles for responsible tax practice by business (Action Aid 2015).

Second, the organisations sought to enhance the popularity of 'tax justice' messages, i.e. increasing the public familiarity with and understanding of international taxation issues in a moral 'fairness' framing, in order to strengthen existing development agendas, by linking the two. TJN, for instance, worked with sympathetic journalists to develop and place stories pursuing a strategy of developing alliances and relationships with more well-established NGOs, trades unions, investigative media, and parliamentarians and policymakers. Meanwhile, development NGOs worked to give a development perspective to the emerging international tax agenda. As the financial crisis kicked in, politicians looking to shore up national fiscal systems zoomed in on international tax issues as a key policy response. Successfully, the groundwork laid by TJN and other NGOs – having developed policy analysis and solutions as well as linkages between public and private actors within various issue areas (not just international tax but also 'financing for development', human rights, environment and gender equality) – was ripe for harvesting within a favourable global political climate.

4.2 The end of banking secrecy

The first big shift in international tax rules following the increase in public awareness, which soared in the wake of the financial crisis, concerned tax evasion by individuals through secret bank accounts. While central bankers concentrated on seeking to shore up the stability of the international financial system, popular attention was also focused on tax havens, which were depicted as being a cause of the crisis through facilitating the development and worldwide dispersion of opaque and risky financial products (Lesage 2010; Rixen 2013). Tax evasion scandals concerning financial institutions in Liechtenstein and Switzerland mobilised the governments of France, Germany and the US. In 2008, leaked information about improprieties at Switzerland's UBS bank alerted the United States to the extensive use by American taxpayers of secret offshore bank accounts to hide assets and evade taxes. The "UBS affair" led the Swiss Financial Market Supervisory Authority to surrender comprehensive confidential data on 285 bank accounts to the US (Fiechter, 2010). Newly elected US President Barack Obama, French President Nicolas Sarkozy, German Chancellor Angela Merkel, the Vatican Pontifical Council for Justice and Peace all spoke out against tax havens (TJN, 2008).

The anger caused by the crisis was also an opportunity for international bureaucrats to re-ignite their work on tax havens that had been thwarted previously. The OECD secretariat, who had continued its promotion of exchange of bank information since the HTC project failure, moved back into the limelight, this time with significant civil society attention. The Group of Twenty (G20) had become a significant actor in global tax policy in the post-crisis world (Christians 2010), and so tax experts in the OECD bureaucracy specifically targeted G20 officials in order to "have tax information exchange incorporated into the G20's post-financial crisis international reform agenda" (Eccleston and Woodward 2014, 223). The campaign was fortified by coordinated NGO support; more than 100 civil society organisations mobilised around the issue for the 2009 G20 London Summit in April (Hampton and Christensen 2011, 179), and the G20 committed to the OECD's work on information exchange, declaring that, "The era of bank secrecy is over" (G20 2009).

The second big international change on individuals' tax evasion was not driven by public or political campaigns but by the unilateral action of the USA, who introduced the Foreign Accounts Tax Compliance Act (FATCA) in 2010. This opened a new space of opportunity for both the USA and other countries to pursue *automatic* exchange of financial account information (Hakelberg 2016). The OECD secretariat and its allies had previously argued that existing "manual" information exchange standards were sufficient, but the US FATCA legislation proved a game-changer. Because FATCA was designed as a largely non-reciprocal mechanism, the transparency benefits were limited to the US government only (Eccleston and Gray 2014). Thus, other countries saw an opportunity to copy the mechanism and gain access to financial information on their citizens and residents holdings abroad. As the G20 leaders committed to a "truly global model for multilateral and bilateral automatic exchange of information" in 2013 (G20 2013), the OECD ramped up its work, and in February 2014, the OECD Common Reporting Standard (CRS) was born (OECD 2014a).

In each case, governments played a key role as drivers for development and implementation of new automatic information exchange standards. Their desires for greater data to prevent tax evasion, concerns about red tape, and for a competitive financial system, were critical. NGOs and international bureaucracies, in particular the OECD, played an important supporting role in the development of the commitment to 'end bank secrecy'. However, the successful organising of broader coalitions of actors, in particular within the civil society space, on tax issues demonstrated that tax was becoming a mainstream campaign issue. This lent momentum to the emerging campaigns on corporate tax avoidance, which would follow.

4.3 Tax and development

Alongside more specialised tax campaigners, the involvement of international development NGOs – Oxfam, Action Aid, Christian Aid and others – as well as local campaign organisations in developing countries, proved critical in raising and exploiting the political salience of international tax issues. Their brands, moral credibility, supporter base, as well as them making the link between the emerging international tax agenda and ongoing development issues, contributed to fostering concern in the wider public and political space. The issues of tax havens and corporate tax avoidance became more attractive to development NGOs; as what had previously been difficult issues to mobilise became more salient in the wake of the global financial crisis and with the publicity provided by brand name controversies such as Google and Apple.

However, the development NGOs' tax campaigns tended to grow organically, rather than strategically, pulled by public interest and media attention in the North and the South more than organisational agendas and expertise. For example, Oxfam's main advocacy document for the first UN Finance for Development conference in Monterrey in 2002 barely mentioned taxation as a means to fund the Millennium Development Goals (Watkins 2002). John Christensen, Director of TJN, recalls that during the early days of TJN the CEO of a leading development NGO came up to him at a conference and said, "I really don't understand what tax has to do with development"[14].

The few people initially working on tax within the development NGOs found the highly technical topic a hard sell, but this all changed after the financial crisis, when the stories of corporate giants such as Apple, Amazon and Starbucks and others hit the headlines. In 2010, UK Uncut, a grassroots movement, had started occupying Vodafone shops in London, protesting that the company was a tax dodger, following newspaper articles alleging 'sweetheart deals' with HM Revenue & Customs (HMRC). UK Uncut went on to target Topshop, Boots and Barclays, while similar campaigns were taking off around the world. Coverage of individual corporate tax bills increasingly spread to a range of national and international media sources. The momentum fundamentally changed the tenor of development NGOs' campaigns, as Alistair Roxburgh of Christian Aid relates, "There was a shift in the narrative from one that was about accountancy and finance, to one that was about reputation. It became much more personal, about values, justice and what was fair in our world this began to strike home" (quoted in McNeil 2015).

From the North, global development NGOs engaged increasingly with partners in the South in order to globalise the momentum on tax and development, establishing links to local campaign organisations and fostering local initiatives. The establishment of TJN-Africa in 2007, an African-based and –tailored campaign and advocacy network in the mould of the Tax Justice Network, following the World Social Forum in Nairobi, was a key milestone. It marked a formalisation of tax justice activity in developing countries, mainly funded by Northern development NGOs, foundations and governments.

[14] http://www.taxjustice.net/5828-2/

The tax campaigning strategies of development NGOs has aligned notably with the changing global political agenda, using the political momentum for organisational gains, but also struggling with it at times. While there have been key successes in linking development goals to the raging tax debate, an evaluation of the 2013 joint INGO 'IF' campaign, around the G20, reflects that, "The way the media focused on tax made it hard to talk about anything else [in the end]. It wasn't in our control" (Tibbet and Stalker 2014). The development NGOs have tended to focus on broad campaigning without the development of deep tax capacity, emphasising clear and easy-to-understand solutions, an identifiable opposition and strong moral content to appeal general public. However, because of this broad focus, NGO campaigns have also received criticism for disseminating misunderstandings and exaggerated expectations around the amount of revenue that action on international tax issues could release for the poorest developing countries. Forstater (2015) has argued that oft-cited figures by the NGOs, e.g. that developing countries tax losses are "3 times aid", are misleading, as they are based on comparing aggregate estimates of sums that mainly relate to major emerging economies such as Russia and China with aid received by smaller and poorer countries, or by conflating gross amounts of 'illicit financial flows' with corporate tax avoidance.

4.4 Convergence on tax transparency

While various NGOs, media outlets and funding agencies have approached international tax debates from different angles and with different objectives, a common point of convergence has been tax transparency, with country-by-country reporting (CBCR) at the centre.

CBCR had been one of the very earliest proposals of the Tax Justice Network, but it had really started to take centre stage as a policy ask in the mid- to late-2000s. At the same time, PWYP and others in the extractives transparency coalition had started with a narrower focus, calling for country-by-country reporting of revenues by extractive industry companies, in order to hold governments to account for their use of natural resource revenues. PWYP emphasised that country-specific information would provide "more accurate tracking of the accuracy of revenue modelling in different fiscal regimes and predict potential changes in returns" (Publish What You Pay 2010), while TJN argued more broadly that extractive industry CBCR will allow companies to be held accountable "for paying the tax that those in civil society believe they should pay"

(Murphy 2010). PWYP and the TJN networks had common cause in calling for the broad adoption of CBCR, and it was taken up by both PWYP, Global Witness, GFI, Christian Aid and others (Lesage and Kacar 2013).

The new CBCR coalition cooperated to campaign for the International Accounting Standards Board (IASB) and the OECD to introduce country-by-country reporting into existing reporting standards. Led by TJN and PWYP, the coalition engaged IASB to include CBCR for oil, gas and mining projects in the Board's accounting standards. The PWYP and 'Financial Integrity and Economic Development' coalitions succeeded in mobilising significant engagement; IASB had "never before … been lobbied so extensively by civil society" (Oranje and Parham 2009, 81). CBCR was put on the IASB work schedule, but ultimately failed to materialise, other priorities were favoured, and there was a lack of sponsorship from states and issue insiders, which proved insurmountable for the NGO campaign (Wigan and Baden 2017). The British Prime Minister and French President also took up CBCR as a key topic at their summit in July 2009, calling on the OECD to consider it in relation to their Guidelines for Multinational Enterprises.

Although both efforts to get CBCR adopted as part of the OECD Guidelines for Multinational Enterprises and the IASB standard ultimately failed, momentum was building. The PWYP coalition had decided early on that it would adopt a predominately elite-level strategy, feeling that the issue was too complicated to engage the mass public and that impact could be secured without the need for mobilization (Cox 2011). However, the rise of the broader NGO tax campaigns offered both an opportunity and a potential threat for PWYP, while the tax justice movement was keen to make the case that there were large corporate tax revenues at stake in the poorest developing countries, beyond the extractive sector. PWYP eventually embraced the broader transparency agenda alongside other development and extractive-focused NGOs, and was able to utilise its investments in building analytical capacity and political networks in Europe and the US, and harnessing broad pro-transparency tendencies in the press such as the Financial Times and the Economist (Litvinoff 2015).

The campaign for mandatory reporting achieved its first successes after a long and intense process of advocacy in November 2007, as the European Parliament adopted a resolution calling for an accounting standard that required country-by-country reporting for the extractive industry. And in 2009, the US Congress passed the Dodd-Frank Wall

Street Reform and Consumer Protection Act, which required the SEC to set rules requiring listed oil, gas and mining companies to report payments to every government with whom those companies have transactions – with significant lobbying from the PWYP coalition (PWYP, 2015)

In Europe, TJN and PWYP also introduced the CBCR standard to experts in the European Commission (EC). With momentum from Dodd-Frank and the financial crisis, the policy-makers in the Commission opted to bypass IASB, OECD and established issue positions by advocating CBCR for extractive industries. National policy-makers across Europe – including UK Business Secretary Vince Cable and French President Nicholas Sarkozy – also supported further transparency and tightening of rules in response to the financial crisis (Lesage and Kacar 2013; Berg and Davidson 2017). This ultimately led to the adoption of the EU Accounting and Transparency Directives in 2013, requiring country-by-country reporting by banks and extractives (Wojcik 2012).

4.5 BEPS and CBCR

Public dissatisfaction and engagement with international tax rules and corporate tax behaviour were a central part of the background shifts that enabled the OECD-led, G20-backed Base Erosion and Profit Shifting (BEPS) project to gain substantial backing and support. In 2012, the G20 leaders had formally called on the OECD to advance international tax reform (G20 2012) after successful discussions among OECD staff and G20 policy-makers. The OECD had been working on a number of international tax reform issues for years, including updates to its Transfer Pricing Guidelines and its Model Tax Treaty; these, along with a host of new initiatives, were packaged into the organised BEPS project. This was a project between governments, underpinned by the technical proficiency of the OECD secretariat, with working groups made up of finance ministry and tax officials from the 62 participating countries, consulting with a global network of tax professionals, business representatives, academics and NGOs.

What emerged from the BEPS project represented the single most comprehensive international tax reform initiative for a century. Built on three pillars – coherence, substance and transparency – with 15 specific Action Items, the project sought to address various tax avoidance mechanisms through amendments to existing tax treaties and Transfer Pricing Guidelines, to investigate tax challenges of the modern digital economy, to enhance multilateral tax treaty cooperation, and to enhance tax transparency (OECD 2013).

The OECD process emphasised consultation with non-governmental stakeholders including through the OECD's institutionalised consultees, the Business and Industry Advisory Committee (BIAC) and Trade Union Advisory Committee (TUAC). NGOs are also increasingly involved in formal and informal consultations by the OECD; Pascal Saint-Amans reflects that this makes the organization 'smarter' (International Tax Review 2014). However, in practice, appetite for and capacity to engage with the technical details of the BEPS process was limited amongst many of the NGOs that had helped to bring the issue to the table. While some technical activists from civil society did engage with the BEPS process from the inside, in particular activists associated with TJN, who had organised the 'BEPS Monitoring Group', the technical discussions were dominated by tax practitioners and bureaucrats (R. C. Christensen 2018). This in part reflects questions of capacity and priority, but also of objectives. The OECD's mandate from the G-20, itself politically contested, was to deal with gaps and inconsistencies in the current international tax framework (towards which many tax professionals lean), rather than of large-scale overhauls (as on the NGO agenda) (ibid.).

One key area where activists continued to engage was on the question of CBCR. TJN and other activists had succeeded in pushing CBCR to the G8 agenda (G8 2013) and, in advance of the BEPS launch, promoted CBCR as an important reform initiative, which caught the attention of OECD and G20 policy-makers. An expansive version of CBCR – covering all sectors, not just extractives or financial institutions, but limited to tax authorities rather than publication – was incorporated into the Action Plan as item 13, under the scope of transfer pricing documentation (OECD 2014b). Following up on that work, TJN and the BEPS Monitoring Group was highly active in driving both public political and technical discussions on CBCR during the BEPS process. However, a strong technical pushback eventually led to a compromise recommendation from the OECD, as practitioner voices acted as a substantial counterweight to civil society calls for comprehensive public transparency. The resulting BEPS outcome recommended a maximalist CBCR for all sectors, but only for large companies (€750m revenue threshold) and reporting would not be public (only reserved for tax authorities), which had been a central civil society ask for years (R. C. Christensen 2018).

Civil society actors have remained committed to CBCR in the wake of the BEPS project. TJN has continued to push for public CBCR as one of its core messages, while other NGOs have also adopted the measure based on its standing as a common civil society message, and alignment with the broader theme of transparency. Thus, in the context of ongoing tax justice campaigns and boosted by the April 2016 Panama Papers leak, the European Commission launched proposals for maximalist public CBCR in the EU, inspired by the NGO campaigns (European Commission 2016). At the policy-level, many business actors remain critical of expansive public CBCR, noting the risks to competitiveness and undermining the BEPS consensus (BusinessEurope 2016; European Commission 2015). Policy-makers from the OECD and the US Treasury, similarly, warned Europe of breaching previously negotiated agreements (Jeffries 2016; E.-K. Spencer and Jesse 2016). On the other hand, activists were also unhappy with the limitations of the proposal, as it maintained the BEPS revenue threshold and limited geographical coverage to the EU and selected tax havens, rather than worldwide (ActionAid et al. 2016). The proposal remains under discussion at the time of writing.

4.6 Responsible tax

While popular international tax debates had seen relatively cautious reactions from businesses for years, the increasing politicisation and public attention to corporate tax affairs put significant pressure on corporations to reconsider their approach. Activist organisations and the media had been largely successful in instilling a wider public discourse of scepticism towards corporate tax planning. The danger of reputational damage had become apparent to businesses: A 2014 study concluded, "public scrutiny sufficiently changed the costs and benefits of tax avoidance such that tax expense increased for scrutinized firms. The results suggest that public pressure from outside activist groups can exert a significant influence on the behaviour of large publicly-traded firms" (Dyreng, Hoopes, and Wilde 2014). The public opinion on corporate tax had changed significantly, requiring new responses from businesses.

In response to allegations of tax avoidance, representatives of both Starbucks, Google and Apple had initially emphasised that their companies were compliant with tax legislation and that media and civil society generalists had exaggerated the issues. Summoned to the US Senate and UK Parliament for hearings, executives from Apple and Google maintained the minimalist line of argument (McCoy 2013; Lee 2013). Instead, business actors largely sought to curb criticism by aligning consensus through business associations and professional bodies, emphasising voluntary Codes of Conduct, or by advancing technical expertise-based arguments for corporate privacy in technical tax policy processes. Tax professionals, with key trade bodies such as the Business and Industry Advisory Committee to the OECD (BIAC), the International Chamber of Commerce (ICC), BusinessEurope and others, have mobilised comprehensively on technical policy discussions around corporate tax transparency in the EU and the OECD, providing a significant counterweight to activist voices (Wigan and Baden 2017; R. C. Christensen 2018).

However, increasing public attention and further revelations about tax rulings (dubbed 'sweetheart deals') for multinationals in the 2014 LuxLeaks put new pressures on businesses to engage more proactively with international tax beyond technical discussions. The November 2014 leak of Luxembourg tax rulings by the ICIJ suggested the Grand Duchy had granted massively favourable tax benefits to a host of multinational companies, including Pepsi, IKEA and FedEx, who were helped by PricewaterhouseCoopers (Wayne et al. 2014). Found to be associated with aggressive corporate tax avoidance (Hardeck and Wittenstein 2015), the rulings raised public disgruntlement with corporate tax behaviour and opaque international tax competition. Thus, the EC proposed automatic exchange of tax rulings information between Member States and launched investigations into possible state aid associated with the Luxembourg rulings (Fox 2015; EurActiv 2015), while the European Parliament set up an investigative LuxLeaks committee (European Parliament 2015).

In this context, 'responsible tax' emerged as the preeminent platform for business voice in popular international tax policy debates, challenging the established negative discourse on multinationals. As the risks became apparent to businesses, the desire to participate in public debates rose, with corporate actors beginning to engage with civil society actors on international tax issues to identify areas of agreement and address the difficult question about what ethical practice, beyond basic legal compliance. The tax responsibility agenda became the umbrella for that engagement. Although some sceptics were critical of linking the issue of corporate social responsibility (CSR) – another established global agenda – to corporate taxation, including TJN (Sikka 2010; Farrer & Co. 2013; Avi-Yonah 2014; Christians 2014), other NGOs explored common ground with companies. Proponents argued for the tax-CSR link be based on not just reputation management but also moral obligations, license to operate and sustainability concerns (Knuutinen 2014). Thus, tax reputation management emerged as a key issue for corporate boards and executives (EY 2016; PwC 2016b), while companies like Google and Starbucks adjusted their financial models, increasing national tax payments, under public and political pressure (Houlder et al. 2012; Ahmed 2016). In 2013, TJN launched the Fair Tax Mark, a responsibility standard for corporate taxation modelled on FairTrade (Fair Tax Mark 2013).

Moreover, the increasingly engaging debate fostered responsible tax initiatives by, amongst others, the Confederations of British Industries (CBI 2014), KPMG (KPMG 2015), the UK Parliament (APPG Responsible Tax 2015) and the B Team as well as ActionAid, Christian Aid and Oxfam (Oxfam IBIS 2014; Børrild, Kohonen, and Sarin 2015). All of these initiatives had the goal of bringing generalist and practitioner stakeholders from across the spectrum together for an open debate about corporate tax and responsibility. The mobilisation of corporate issue entrepreneurs and cross-cutting alliances for engagement with dialogue on responsibility and transparency advanced a more balanced discussion, which provided an important disruption to established narratives of opaque corporate tax planning, although continued critique has also led many corporate actors to avoid such debates altogether.

However, while collaborative dialogue is increasing, most debates continue to proceed 'behind closed doors', such as via Chatham House rules. Dialogue organisers have opted for opacity in order to protect fragile discussions and to encourage open debate, even if this also results in lack of transparency towards non-insiders and the public, who are ultimately the target audience of new responsibility initiatives.

The growing intertwinement of CSR and corporate tax behaviour has also created a new and more varied landscape of popular international tax debate. The EC had already in 1997 created a Code of Conduct Group on Business Taxation, and in 2013 established the Platform for Tax Good Governance to "encourage discussion between business, civil society and national tax authorities' experts" (European Commission 2013). Both the OECD MNE Guidelines and the UN Global Compact had taken up specifics on corporate tax behaviour (OECD 2011; Knuutinen 2014; UN Global Compact 2016). Meanwhile, institutional investors and investments groups had also begun discussing responsible tax requirements for investment subjects (UN PRI 2015) Under these circumstances, multinational companies increasingly took up tax as a subject in corporate sustainability reports (PwC 2016a; Financial Reporting Council

2016), a trend that has been enhanced by legislative initiatives such as the 2016 UK Finance Act, which requires all large UK companies to publish their tax strategy annually (Bhogal and Swanson 2016).

5 Taking stock and assessing the future

It is clear that international tax debates have undergone a significant and profound shift. While previously it was understood to be an enclosed policy preserve of private sector experts, technocrats and state agencies, civil society actors, the media and politicians have all become significant players. Many issues and proposals initially championed by civil society have been taken up, and politicians and international organisations have used the new public salience of tax issues as an opportunity for developing new roles and forums for international tax cooperation.

The BEPS reforms, developments on tax transparency and capacity building in developing countries have all been significant, although questions remain on implementation. Further challenges to the international tax system, from tax competition, and the challenges of the digital economy, suggest that international tax reforms will continue. And there are further calls for more radical overhauls, with the central question of whether incremental improvements in implementation or more fundamental changes to the basis of international taxation should be the way forward. In these discussions, the state of the public debates that inform and scrutinise changes will continue to matter.

In this section, we consider the evolving debates and its impacts, highlighting the main drivers and the changing nature of international tax debates, and summarising the state of play today. We also provide a set of four scenarios for thinking about how the future debates might develop along two key lines: the future state of public salience and the appetite for cross-cutting collaboration.

5.1 Current state of play: Popular but polarised debates

While popularisation of international tax debates has broadened participation, and increased the public salience of tax issues, a notable feature of the new dynamic of public tax debates is its polarisation. This is not only a political left-right polarisation, but also a disconnection between technical expert and more generalist and policy focused debates. Loughlin Hickey, formerly the global head of tax at KPMG, describes current tax debates as being locked into silos where each side is playing to their own gallery and criteria. In one corner, advisers, academics and tax authorities are *"playing intellectual chess with the tax law as the chess-board"*, while on the other side *"NGOs were of the view that paying taxes was a no cost option for business and they should simply contribute more to fund social programmes"* (Hickey 2017).

There seems to be a dysfunctional quality to modern popular tax debates where, despite significant expansion of the scope of discussions and the actors involved, there is not a functional 'middle ground' where a common set of facts, truths and expectations have become stabilised. This can be seen in the wide variation in the meanings attached to widely used terms such as 'avoidance', 'loopholes' and 'illicit financial flows', and the endurance of the use of 'big numbers' (such as trade mis-invoicing estimates used to stand in for corporate tax avoidance). It can also be seen in the response to earlier efforts to clarify the basis of these numbers, for example the DFID commissioned literature review (Feust and Reidel, 2009), which was met by broad dismissal by key civil society players, and a call for DFID to withdraw the report (see TJN, 2009; Baker, Christensen, Murphy and Pak, 2009). It can also be seen in the often fractious arguments between players in the debate and in the fact that both NGOs, groups associated with tax professionals, and the private sector tend to publish research and advocacy reports that 'play to their own crowd', with authors and peer reviewers drawn from non-overlapping groups, while dismissing the proposals of competing fractions. Efforts to overcome this dynamic have tended to stall in an agree-to-disagree position, such as the cross-sector group convened at the request of the OECD to consider the case for tax transparency (see Devereux, 2011), or sometimes become acrimonious.[15] This dynamic can make the tax debates unpleasant, deterring those who might be willing to engage in constructive and careful consideration. It also tends to encourage actors uncomfortable with public exposure, including those in major businesses, to 'keep their heads below the parapet' and avoid engagement in the public debate.

While confidential discussions (or roundtables under the Chatham House rule) have been successful in bringing people together, they often remain ad hoc and high-level without systematic output and effective implementation. For instance, while individual

[15] For example, following a project where it attempted to host an open consultation on tax transparency issues, the Open Knowledge Foundation reflected that, "the passion to strive for a better world should never escalate to personal insults, ad-hominem attacks". (https://blog.okfn.org/2017/08/21/fostering-open-inclusive-and-respectful-participation/)

NGOs staffers and business counterparts have engaged extensively on tax transparency issues, these engagements have not developed into the kinds of collaborative learning initiatives seen to be effective. Within issue areas such as supply chains, labour standards, human rights and internet privacy, these collaborative multi-stakeholder initiatives are the norm, and organisations concerned with corporate responsibility and the role of business in society have given these topics a wide berth, such as the World Business Council for Sustainable Development and the World Economic Forum. Thus, there remains a critical divide between activists and experts, political champions and international bureaucracies, and media and businesses.

5.2 Evaluating the changing debates

The story of the changing public face of international tax debates can be told as a simple David-and-Goliath story of plucky success-against-the-odds by a small group of activists. However, as noted in the introduction to this paper, the literature on Transnational Advocacy Networks suggests we need to look beyond this, to explanations for the success of particular ‘norm entrepreneurs’ in convincing a wider audience to take up their arguments – public interest, organizational self-interest, or the spark that lights a prairie fire (i.e. a change in the underlying environment)? Each set of explanations can be used to explain something of how the international tax debates were transformed from peripheral technical debates towards the large-scale open, public and varied debate of today.

On the first explanation, the tax justice movement has clearly played a key role in popularizing issues such as corporate tax arbitrage and anonymous shell companies, based on an argument, which appeals to fairness. More broadly, it can be argued that the norm that governments should be more accountable to the public (including via civil society and the media) for the way that taxes are collected and spent, and that there should be a level playing field for business, is one that is clearly links to the general public interest.

On the second explanation, messages around tax and multinational corporations have proved a powerful tool for NGOs to mobilise young supporters and attract media attention, and to deflect attention away from corruption as an argument against international aid. The OECD also clearly saw the more heated public debate as an opportunity for advancing its own role as the primary international organization on tax, and to expand beyond its established mandate of preventing double taxation. The European Commission's funding for campaigns linking multinational tax and development similarly do no harm to its own quest to consolidate the European tax base. Examining these organisational drivers does not suggest that the adoption of positions and norms aligned to organisational self-interest are necessarily harmful to the wider public interest (indeed the only way to create change may be to find ways to cajole, encourage and incentivize powerful players to adopt new norms through finding ways to lever their own interest). However, new norms that "win" the contest of public opinion and institutional pressures may not necessarily support the public good, if there is no inherent feedback mechanism for testing assumptions or establishing the effectiveness of particular solutions.

These two sets of explanations are often applied by players on different sides of these debates to support their own position. When arguments are strongly divided, each group tends to judge that their own arguments as based on evidence and justice in the public interest (i.e. the first set of explanations); while viewing 'the other side' as speaking from their own self-interest to protect individual and organisational short-term goals (i.e. the second set). Civil society activists have, for example, argued that opposition to public CBCR by businesses "could only indicate that opacity serves them best, indicating either illegal, or at the very least, illegitimate conduct" (Knobel and Cobham 2016). On the other hand, tax professionals often argue that NGOs' focus on taxation is driven by fundraising concerns and a lack of understanding of tax rules (e.g. Morris 2010). These characterisations can become embedded in the tactics of organisations. As Tom Steinberg notes more generally on debates around transparency, "the standard rules of activism suggest that if you want to win any fight that relies on public opinion you have to simplify and exaggerate. You paint your side as totally virtuous and correct, and your opponents as horned-and-hooved enemies of all that is good and right. To talk about compromises or the need for balance is simply to hasten the victory of the Enemy" (Steinberg 2016).

The third explanation; 'the spark that lights the prairie fire' leads us to look outside of the micro-history of interactions between organisations, to macro trends that have put the existing tax system under stress; globalisation, virtualisation and automation, mobility of capital, inequality and ageing populations, and the explosion in the amount of information produced and disseminated. The 'prairie fire' hypothesis suggests that the public debate on international tax exploded because these strains on our existing tax systems, exacerbated by the financial crisis had 'dried out the prairie', to the point where wider public debate could be sparked by a small band of committed activists, and that this took both the incumbent expert institutions, and the new challengers to the debate somewhat by surprise.

The polarisation and intractability of the public debates on international taxation have been shaped both by the real and difficult issues involved and, importantly, by the gap between the expert and public debates. Oppositional dynamics can encourage advocates to dig into positions rather than gather evidence to assess whether particular policies and tools are achieving hoped for objectives. Scandals, crises and leaks can lead to reactionary or subpar policy response (Oei and Ring, 2018). Both tax expert bodies such as the Chartered Institute of Taxation and Institute for Fiscal Studies (Rutter, 2016) and civil society organisations (IBP, 2015) recognise the weak oversight of tax policy making and the 'missing middle' in public debates as a problem.

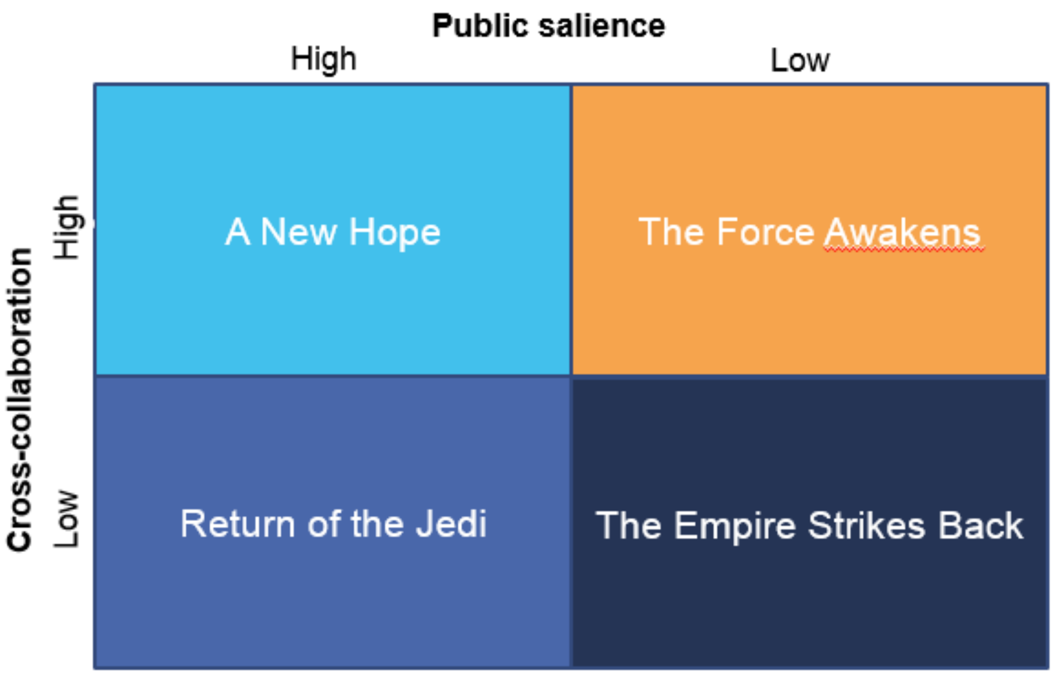
The expertise of tax professionals, accountants, lawyers and economists is crucial to inform public and policy debates on the workability and efficiency of the tax system. But when audiences have no means to differentiate honest, disinterested debate, from special interest lobbying, it can become difficult to build shared understanding. As Nate Silver (2012) argues, polarised debates and group loyalties can upset the equation in which more information will bring us closer to the truth.

All of this makes it easier for politicians to play on fears, hopes and social divisions with wild promises; and harder for organisations that might want to move into the middle ground of constructive engagement to do so.

5.3 Future trajectories: 'Open wound' or cross-collaboration?

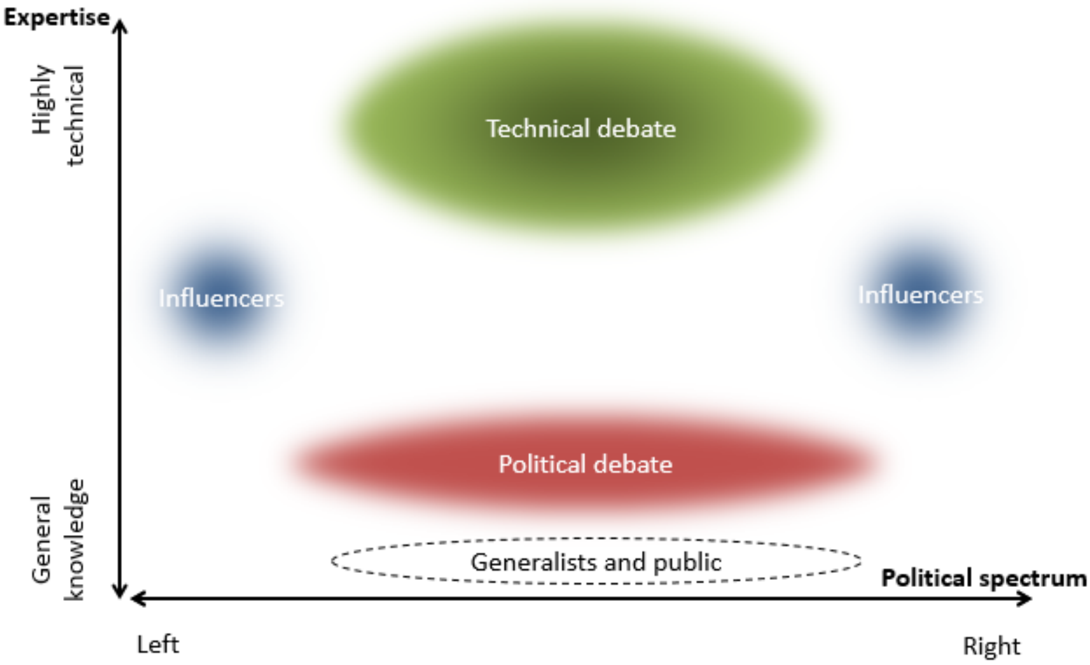
Below, we sketch out four scenarios in the public debate on international tax issues. The scenarios are stories of the future and how it came about; they are not predictions, forecasts or policy options. Instead, they offer different frames or lenses for generating strategic conversations about possible developments and turning points (Ramírez and Wilkinson, 2016). The four scenarios are based on two key variables (see figure 5). First, public salience: will the wider public and politicians remain interested in technical questions around taxation, as they are today, or will attention fade back to early-2000s levels? Second, the appetite for multi-sector collaboration: will we see an expansion of broad-based collaboration, as we have seen in the spaces of human rights and sustainable production, or will recent attempts at cooperation and dialogue fade away, with tax remaining an 'open wound' of business responsibility (Mannion 2016)?

Figure 5: Four scenarios for popular international tax debates



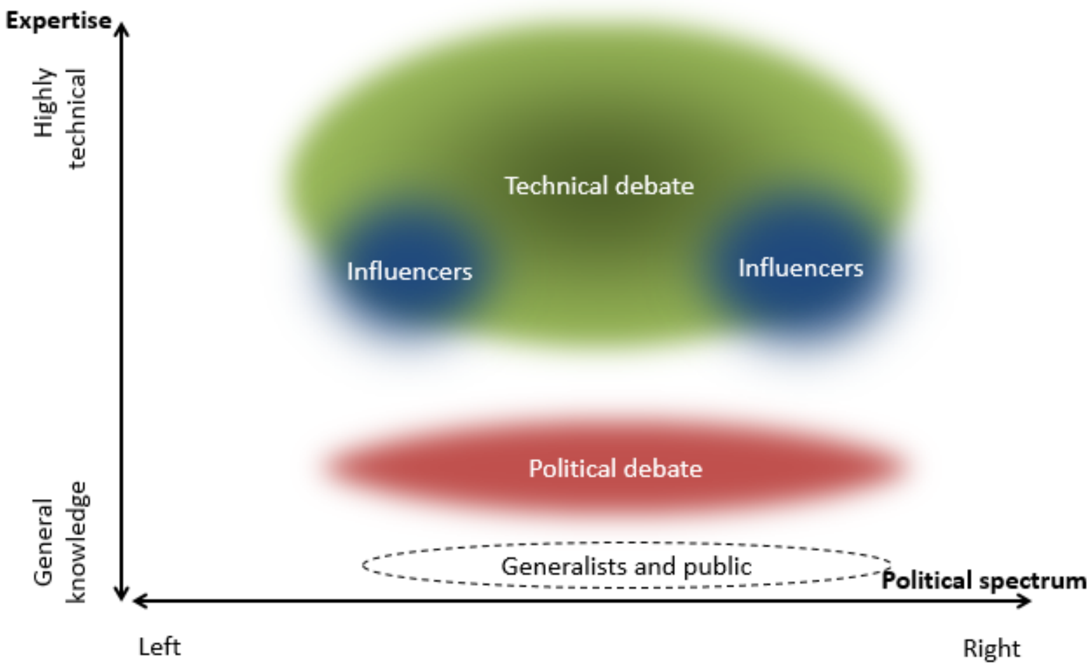
In "**The Empire Strikes Back**" as economies recover from the global financial crisis, public attention on international tax wanes and tax becomes an experts-only topic again, albeit with some new norms in place. Widespread interest in international tax issues disappear alongside interest in open debate and dialogue, effectively returning back to the state in the 1980s and early 1990s, where discussions were out of the public eye and confined to closed technical fora. In this scenario, public adversarialism moves to the fringes and is replaced by more sporadic interactions. Initiatives such as the recently launched Platform for Collaboration on Tax, a joint initiative of the OECD, the UN, the IMF and the World Bank strengthen global tax cooperation and capacity-development, but it remains an expert affair, and maintains a distance from remaining civil society activists. Political debate on international tax issues dissipates, with influencers marginalised and a narrow technical debate remaining as the focal point, as shown in Figure 6 below.

Figure 6. Tax debate landscape in "The Empire Strikes Back"



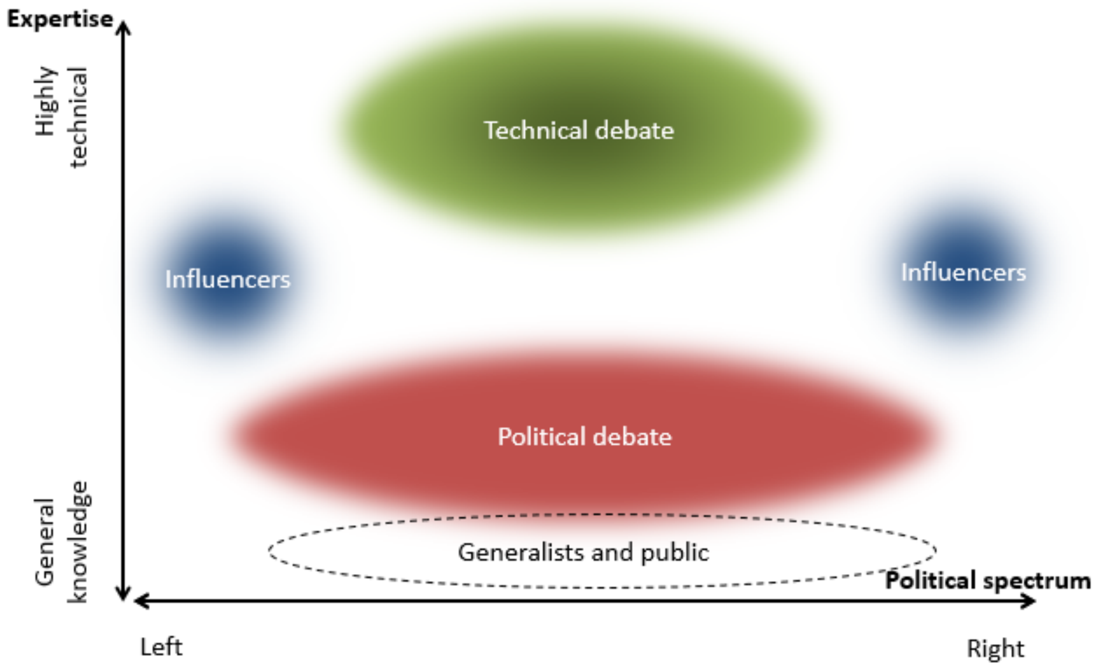
A second scenario, "**The Force Awakens**" sees low public salience combined with high appetite for cross-cutting collaboration. In this scenario, parties remain interested in constructive partnerships, even though the attention of the wider public and politicians, wanes. There is a growth of technical and policy-relevant middle ground-type partnerships, rather than extensive politicised debate. Taxation becomes re-institutionalised as part of corporate responsibility, and is taken up by a proverbial "awakening" of "The Force" (cf. Ireland and Pillay, 2010). At the formal policy-level, there is a continued broadening of international tax policy forums, such as a more systematic inclusion of civil society and developing countries in OECD tax decision-making, or a shift to an organisationally more inclusive forum, such as a strengthened UN Tax Committee. Even as the public and political debate on international tax matters cools, the technical debate space expands and becomes more inclusive with a broader set of influencers becoming integrated, as shown in Figure 7 below.

Figure 7: Tax debate landscape in "The Force Awakens"



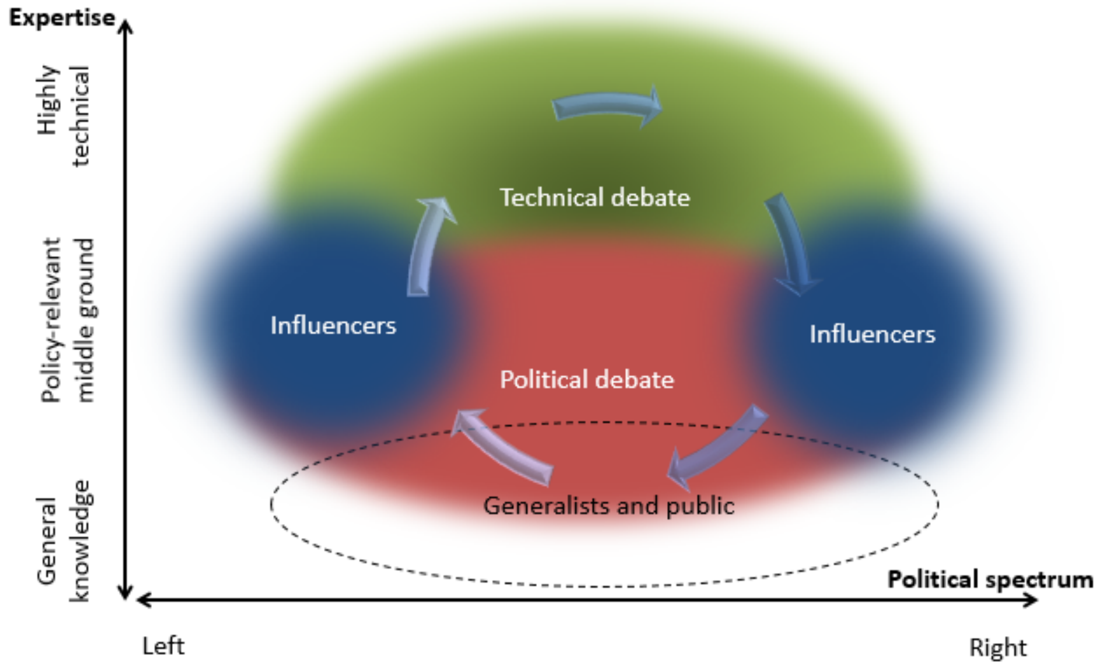
In the third scenario **"Return of the Jedi",** there is high public salience but little collaborative convergence. This is, in a sense, a continuation of the state that has dominated for the past decade – significant, and increasing political and public attention, but with fragmented and divergent debates. While recent years have seen more diversity in the relations between activists and businesses on tax issues, a "Return of the Jedi" scenario sees actors retreating to entrenched positions and antagonistic dealings. There is a continually growing divide between, on the one hand, activists emphasising simple, morally-based arguments against business tax behaviour, and, on the other hand, private sector actors stating their case only in technical policy forums. There is continued polarisation of different positions in the debate, and the middle ground remains unoccupied, as shown in Figure 8 below.

Figure 8: Tax debate landscape in "Return of the Jedi"



The final scenario is one of high public salience and high collaborative appetite. In **"A New Hope"** there is broad interest in international tax issues, combined with new collaborative initiatives between divided parties. New coalitions and engagement forums emerge, sparking a significant increase in positive, proactive debate involving every interest. This builds on early actions such as ActionAid-Christian Aid-Oxfam "Getting to Good" dialogue, KPMG's "Responsible Tax" initiative, and the BEPS Inclusive Framework, which brings more than 100 nations to the table on international tax standards.. In this scenario, there is an opening up of the 'middle ground', for debate, with significant overlaps and interaction between the technical and political debates, generalists and influencers, as shown in Figure 9 below.

Figure 9: Tax debate landscape in "A New Hope"



5.4 Conclusion

> *"There are taxes that are fairer, less damaging, and simpler than those we have now. To implement them will take a government willing to be honest with the electorate, willing to understand and explain the arguments, willing to listen to and to consult experts and public alike, and willing to put long-term strategy ahead of short-term tactics." (Mirrlees et al 2011)*

We do not yet know which way international tax debates will evolve. There is scope for a better debate to which is both evidence-based and publicly-accessible.

As our scenarios sketch out the next phase of the tax debates, they will depend both on emergent characteristics such as how interested the public remains in esoteric tax matters, and on the tactics and strategies taken by new and old players in this game: not only governments as the Mirlees Review highlighted, but the media and NGOs, the tax justice movement, the transparency and accountability movement and their various funders, and tax professionals and their institutes, businesses and business groupings as well as international organisations. New institutions, or new ways of working may be needed to bridge the gap between different communities of knowledge.

The question of whether there is willingness to listen and consult, to understand and explain is not just a question about individuals, but also about organisations and the business models through which they compete for the attention and resources that sustain them.

Fundamentally, organisations and movements pursing goals of sustainable economic development, political accountability, and effective governance, are not mutually in opposition to those concerned with the workability and efficiency of the tax system. All are concerned with building societies where people are informed and empowered, where governments are open and responsive and where businesses find certainty and stability.

The ‘prairie fire’ hypothesis for the development of today’s polarised debate suggests that it is not simply a result of particular organisational tactics, and positions, rather it reflects a shift in the underlying conditions in society. The economic, social and technological factors that have raised new challenges for taxation (globalisation, automation, longevity and intergenerational tensions, an explosion in raw information, and disruption to the established business models of expert institutions), are the same ones that appear to be driving political debates, in general, towards greater polarisation in this period.

Thus, the challenge of developing rules, norms and practices on international tax, that are seen to be fair and just, is part of the broader challenge of governing for the long-term in today’s democracies.

Annex 1: Core TJN policy asks, 2005

Element		**Policy ask**
Public transparency	Country-by-country reporting	Multinational companies should publish for each country where they operate: Names of all subsidiaries, Sales (split between sales to third parties and intragroup), Wages, other costs (split between purchases from third parties and intragroup), Profit, Taxes paid and assets
	Beneficial ownership transparency	Companies should publish their constitution, names of real members and those really benefiting from corporate profits (not its nominees). Trusts should be required to publish information on who created it, details of the trust deed, who the trustees are, and who the beneficiaries are.
	Publication of accounts	Both private limited companies and trusts should be required to publish the annual accounts
Strengthened enforcement	General Anti-Avoidance Principle	Countries should adopt a general anti-avoidance principle based on the following logic: If any transaction is undertaken primarily to secure a tax advantage, or any step in a transaction is added for that purpose, then the benefit that transaction gives for taxation purposes can be ignored, and tax can be charged as if it had not taken place.
	End bank secrecy (AEOI)	All banks and other financial institutions should be required to disclose, as a matter of legal duty, all income received by account holders, who are citizens of another country each year. This information should be shared through automatic exchange of information (AEOI) between countries so that each country has access to data on the income paid to its citizens in other countries to ensure that it is properly taxed.
	Tax assistance for developing countries	International assistance should be provided to developing countries to ensure they can establish sound taxation systems and good tax administrations, rigorous procedures that require international companies to account for what they do, international enforcement procedures that ensure international corporations pay what they owe, and sound career paths for key personnel.
Changes to national tax systems	Citizenship-based taxation	Every country should require its citizens to pay taxes on their world-wide incomes whether they are resident in the country of which they are a citizen (with credit given for tax paid elsewhere), as in the US.

	Unitary taxation of corporate profits	Countries should shift the basis of corporate taxation to a unitary system whereby profits are calculated at a group level and then allocated to the countries in which they are earned.
	General progressiveness of taxes	Countries should organise their tax systems so that the amount of tax paid increases in proportion to rising incomes as well as in absolute amount, i.e. the percentage tax rate increases as the income rises.
Action by international organisations	Upgrade the UN tax Committee	The United Nations should evolve its existing Committee of Experts on International Cooperation in Tax Matters into a World Tax Authority (WTA) to monitor the impacts of fiscal policies on trade and investment patterns, and to protect national tax policies from harmful practices.

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