



EuroMemo Group Conference 2016

Suggested topics for the workshops

3. Tax abuse and tax justice: the political economy of corporate behaviour, current policy and radical alternatives (coordinator: Jeremy Leaman)

The 2008 crisis revealed a global framework of corporate abuse in the shape of financialised capitalism, which was not simply rooted in the pursuit of unsustainable profit rates via debt securitisation and other means, but by the systematic avoidance of tax liabilities, 'merger mania', creative accounting and regulatory arbitrage – playing one jurisdiction off against another. A key component of this framework of corporate abuse was the permissive toleration of delinquent corporate behaviour on the part of advanced states and groups of states, including notably the European Union, in the form of deregulation, market liberalisation, 'light touch' political oversight and extensive capital tax concessions. This has been reinforced by the recent revelations of International Consortium of Investigative Journalists (ICIJ), the Tax Justice Network and other campaign groups.

Against this background the workshop invites contributions on the following issues:

- Economic behaviour of corporate elites in relation tax avoidance and/ or regulatory arbitrage
- Cross-border mergers and tax inversion arrangements
- The role and effect of investigative journalism in exposing corporate abuse (e.g. LuxLeaks and Panama leaks)
- Policy responses of EU institutions, individual member states and groups of states to both corporate abuse and to civil society pressure
- Radical alternatives in fiscal policy across the region and the remaining obstacles to such alternatives
- Radical alternatives in business education and the promotion of compliance in a solidaristic economic culture.