

Tax Justice & Poverty

Narrowing the Wealth Gap and Reduction of External Financing

Foundation & Project Partners

Starting Point

The Project & its Goals

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- To See: Areas of interest and concern
- To Judge: Ethical Discussion
- To Act: Policy Recommendations, Publication, Campaigning

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- Data Collection
- Data Comparison, Evaluation and Decision on Joint Analysis
- Problems & Possible Solutions

Attachments (for internal use only)

1. Structure of Research
2. Timetable

Foundation & Project Partners

Both the 34th and 35th General Congregations and the Superior Generals of the Jesuits asked the worldwide members of the Society of Jesus as well as its lay co-operators, to develop and implement more "projects at eye level" between Jesuit institutions from different countries, with a special focus on and attention to Africa¹. The project presented here aims to identify an area of common concern between European and African countries, to develop common tools of examination and to develop common goals for Advocacy and Campaigning cooperation in order to address and advance issues discovered. The project involves three Jesuit Institutions with three people in charge of it:

- For Germany the "Jesuitenmission" in Nürnberg, the Developmental Aid organisation of the German Jesuits, with the Centre of Global Learning as its research & advocacy branch. Responsible: Dr. Jörg (George) Alt SJ, who holds degrees in Social Science, Philosophy and Theology.
- For Kenya: The Jesuit Hakimani Centre, the Social Centre of the Eastern African Province of the Jesuits. Responsible: Emmanuel Tendet, Governance Officer, BA in Political Science.
- For Zambia: The Jesuit Centre for Theological Reflection, the Social Centre of the Zambian/Malawi Province of the Jesuits. Responsible: Musonda Kabinga, Program Officer, Economic Equity and Development, BA in Development Studies.

Starting Point

In spite of the "promises" of neoclassic theories of free markets, it is not the wealth of all that increases, but rather the gap between rich and poor. One of the tasks of tax policy is redistribution and development²: If the market does not prevent this gap from growing, tax

¹ E.g. General Congregation 34, Decree 3, no.12, General Congregation 35, Decree 3, no. 39, priority I. See for overview: Kiyaka, I. (2008) GC35: Experience and Implications for Africa. In: Review of Ignatian Spirituality - XXXIX, 3/2008 pp. 78-86. Internet <http://www.sjweb.info/documents/cis/pdfenglish/200811907en.pdf>

² E.g. Cobham, A. (2005) Taxation Policy and Development. Oxford Council on Good Governance Analysis Paper Nr. 2, Internet http://www.taxjustice.net/cms/upload/pdf/OCGG_-_Alex_Cobham_-

policies should be designed to reduce or at the very least slowdown the gap's growth. Additionally, other public policies, which in turn need to be funded by tax money, should alleviate disadvantages and mitigate the gap's effects. Even more important, because it affects rich and poor alike: Income raised by taxes are needed by governing bodies to finance all those tasks benefitting all citizens such as, infrastructure, health, education, security, legislation, jurisdiction and executive representation. In other words, income raised by taxes is used for all those products and services which make a society more than the sum of different individual actors, but a community.

However, in our globalized world, these policies increasingly fail to deliver: Professional players in the economy and global finance, and also the ordinary, but 'knowledgeable' citizen (or those with enough money to pay a good tax-lawyer), make easy use of the global market and its legal infrastructure, whereas national tax institutions are bound to their national legislation and jurisdiction in their pursuit of fair and appropriate taxation. As a consequence, at the very best, they are catching up with international financial flows at a very slow pace. The symptoms caused by this mismatch include illicit financial flows³ and capital flight. This is done through, among others, anonymous letterbox companies, tax havens, transfer/trade/service mispricing and smuggling.⁴ The damage to the community and the common good is enormous:

- Every year, developing countries lose US\$ 160 Billion because Transnational Corporations don't pay their taxes, which surpasses the global annual ODA of US\$ 129 Billion (2010) by far.⁵ Financial losses for Africa alone over the past 10 years due to illicit capital flows amount to US\$ 357 Billion.⁶
- While wealthy Greeks withhold 11 Billion Euro in taxes every year, the international community pays billions of Euros for one 'rescue package' after the other.⁷
- In Germany, there is uproar about cheating on the lower end of society ("Sozialbetrug" = fraudulent reception of social benefits). However, there is need to contrast this cheating with the damage done at the upper end of German society, e.g. by tax fraud of all sorts, which ranges between 30 and 100 Billion Euro.⁸ In this case 1 Euro damage due to "Sozialbetrug" stands against 530 Euro damage due to tax fraud.⁹
- Annually revenue loss of about 10 Billion Kenyan Shilling is experienced in Kenya.¹⁰ This is because Kenya is struggling with the problem of tax non-compliance among

[Taxation Policy and Development.pdf](#) and JCTR (ed.) The taxation System in Zambia – Technical Report, January 2011

³ E.g. Money from bribery, criminal money, commercial tax evasion and avoidance...

⁴ Raymond Baker, Director of Global Financial Integrity, points out that too much attention has been given over the past years to corruption, that is, the proceeds of bribery and theft by government officials. According to him, however, this amounts to a mere 3 percent of the world's cross-border flow of illicit money. Criminal proceeds generated through drug trafficking, racketeering, counterfeiting and more are about 30 to 35 percent of the total, proceeds of commercial tax evasion, mainly through trade mispricing, are by far the largest component, at some 60 to 65 percent of the global total. See: Global Financial Integrity (Ed) (2009) *Illicit Financial Flows from Africa – Hidden Resource for Development*", Foreword.

⁵ Misereor (2011) *Unternehmen. Steuern. Entwicklung. Dossier11-2011*

⁶ In: Global Financial Integrity (Ed.) (2012) *Illicit Financial Flows from Developing Countries: 2001-2010*, p. 12f.

⁷ Focus: Griechen hinterziehen 11 Milliarden Euro Steuer. 22.8.2012

⁸ Depending on who is doing the research and what kind of fraud this study takes into account. The lower range is marked by the figures of 30 Billion Euro (estimate by the German Tax-Trade Union), whereas Hans Berg, an anonymous employee of a state tax authority, puts the annual volume for Germany at 70-100 Billion Euro.

⁹ For this and the previous point: See Pax Christi (ed.) (2011) *Ökonomische Mythen der Gegenwart*. Erstellt von der Kommission Globalisierung und Soziale Gerechtigkeit, November 2011. S. 7

¹⁰ Kenya Revenue Authority (2012) *Budget Statement for the Fiscal Year 2012/2013*, by Robinson Njeru Githae, EGH, MP, Minister of Finance, p. 17, Nr. 67. See: http://www.statehousekenya.go.ke/publications/14-06-2012-13-BudgetSpeech-Distribution%20Final%20_MF.pdf

business firms which constrains the realization of revenue collection targets by Kenya Revenue Authority.¹¹ This amount can be used to finance free primary education which is pegged at 8.3 billion in the FY 2012/2013, or increase the social welfare 10 times, from the current kshs 2.000 per person up to kshs 20.000 per person.¹²

- In Zambia, the state foregoes 1.493 Billion Kwacha revenue because of trade tax incentives (which amounts to about 9 % of the national budget), and an additional 217 Billion Kwacha because of tax concessions.¹³ This money can be used to assist vulnerable groups such as orphans or elderly citizens. Money for their support comes from the Social Protection Component of the State Budget which, in 2009, was at 374 Billion Kwacha. Those 1.710 Billion Kwacha added, would mean an almost fivefold increase of means available.
- Private wealth increases not only in the north: One quarter of the world's 1.210 Billionaires lives in developing or emerging countries – sometimes they only register their residence there for tax purposes.¹⁴ Recent estimates show that the rich of the world and all others concerned with tax fraud hide something between US\$ 21-32 trillion in secrecy jurisdictions, out of reach for tax authorities.¹⁵

Based on the findings above, it is evident that there is enough money for public tasks, but it is increasingly difficult for governments and tax authorities to get their hands on it. At the same time public debt rises, the situation of the poor worsens, as does the potential of states to invest in public goods such as infrastructure, health care or education. Even worse, states lack money to counter global threats such as climate change or environmental degradation.

The Project & its Goals

The proposed research will highlight that, if states were able to collect adequate tax, all would profit greatly. Furthermore, the wealth gap would stop growing and poverty could be reduced.

Before neoliberal globalization, it was easier for states to have people and corporations pay a fair share of taxes. However, under the conditions of a global world society, there are more and more (legal and illegal) opportunities for taxable subjects to transfer income and wealth out of the reach of taxation and taxation authorities. A lot of those activities are legal, but there is growing discussion, whether they are unethical or immoral.¹⁶ What is needed, therefore, from our point of view, are fair and efficient taxation systems catching up with the conditions of global world society, to bring the unethical and immoral back in line with fair, efficient and enforceable regulation, so that once more everybody is paying a fair share of taxes, to ensure that sufficient revenues are at hand for public and communal tasks. In such a situation, Kenya and Zambia would be less dependent on developmental aid and could gain independence from external financing and financiers, and Germany could correct social

¹¹ See, e.g.: Taxpayers' Attitude And Tax Compliance Behavior In Kenya: A Case Of Small And Medium Enterprises' business Income Earners In Kerugoya Town, Kirinyaga District. See: <http://tinyurl.com/bkt4x3q>

¹² For reference: Item 53 on page 14 of the Budget Statement for the Fiscal Year 2012/2013 – see Footnote 10

¹³ Figures relating to 2009. From: The Taxation System in Zambia. A technical report for the JCTR. January 2011, p. 52f. See also: Action Aid (2013) Sweet Nothings. The human costs of a British sugar biant avoiding taxes in southern Africa.

¹⁴ Misereor, Global Policy Forum, terre des hommes (2011) UmSteuern. Folgen von Kapitalflucht und Steuerhinterziehung für die Länder des Südens – und was dagegen zu tun ist.

¹⁵ Figure as of 2010. In: TJN (2012) The Price of Offshore revisited.

¹⁶ See, for example, the feelings of Rudolf Elmer, COO of the Cayman Branch of the Swiss Bank Julius Bär, one of the sources leaking information of the banks practices to Wikileaks in 2008.

http://wikileaks.org/wiki/Bank_Julius_Baer:_Grand_Larceny_via_Grand_Cayman. A different view is taken by the CEO of Google, Eric Schmidt <http://crave.cnet.co.uk/software/google-boss-defends-immoral-uk-tax-arrangements-50011008/>

injustices and imbalances that have grown over the past decade¹⁷ and catch up on neglected social investment such as education, infrastructure and social security.

The research project needs to be seen on the background of the tremendous amount of data and information made public by "Offshore Leaks", which provides unprecedented insights into the world of tax secrecy.¹⁸ Given the limited resources of participating institutions in this research, this project does not want to duplicate, but to complement to the debate initiated by Offshore Leaks. Taking into account revelations from Offshore Leaks by the end of April 2013, it seems to the participating organisations, that the following aspects are less well covered by Offshore Leaks and could be covered by this research project:

- There is not much about Africans and African Countries, i.e. the bulk of data focuses on other parts of the world.
- The huge amount of cases published by Offshore Leaks needs to be reflected in a more systemic framework by pointing out how the behaviour of many individual and corporate actors has repercussions on the community as a whole and the common good and does not want primarily to join the "name & shame" game, which is a central piece of Offshore Leaks.
- There is no clear idea about the proportional share between legal, illegal and criminal activities, similarly, there is no estimate about the proportion of damage caused by the participation of ordinary citizens, wealthy individuals, corporate and criminal actors in the tax cheating game.
- A clearer view needs to be taken as to what characterizes legal (but immoral/unethical) behaviour as opposed to illegal or even criminal behaviour. Linked to this is the need to develop strategies to counter growing popular perceptions of a tax collecting state being itself a 'thief' to be cheated rather than the provider of many essential services for a society to function.
- Even if there is a lot of tax evasion and tax avoidance, a paper like this should not stop by asking that there should be more efficient taxation. It is also important to establish a link between the increase in tax revenue on the one hand and how this might alleviate poverty and assist the disadvantaged on the other hand. This raises new questions of good governance.

Having a better understanding of the preceding aspects would make it easy to develop a priority of policy recommendations which stops the wealth gap from increasing and at the same time benefits the disadvantaged and poor since some aspects are more important to pursue or easier to tackle than others.

This research project will most likely support the hypothesis that both rich and poor countries have common problems in the area of tax justice. Some of them will have to be addressed nationally, some internationally. Concerning the latter, for example, by amendment of international law and substantial improvements in the area of cross border law enforcement, not the least in terms of personnel, qualification, capacity and authorization.

This will not happen easily as previous efforts to dry out Tax Havens or the Campaign for the Financial Transaction Tax in Europe have demonstrated. It needs persistent, cross-border cooperation and support of the people in general and the civil society sector in particular to put pressure on parliaments and governments to move against the powerful lobby of corporate

¹⁷ As revealed in the 2012 Report on the Distribution of Wealth in Germany, compiled by the Federal Ministry of Labour and Social Security – before it was 'edited' by cabinet.

¹⁸ See <http://www.icij.org/offshore>

financial and economic interests. In addition, there is a specific challenge and responsibility for all those faith based organizations who recognize that we live in a world full of sinful and unjust structures and that faith based action towards increased justice is an essential component for those following Jesus.¹⁹

Elements & Stages of the Study

Since the institutions participating are part of the catholic tradition, this study follows the classical three steps of Catholic Social Action: See – Judge – Act.²⁰

To See: Areas of Interest and Concern

Since the research area is highly complex and very difficult to access, there is need to first clarify which areas are of interest for the study. Deficits in the area of taxation arise in a number of areas which in turn need to be seen in the context of legality and possible economic utility.

Table 1: Areas of interest and concern

	Category	legality	Damage to Community?
1	(National & international) tax avoidance by individuals	legal	Less tax than due ²¹
2	(National & international) tax evasion by individuals	illegal	Less tax than due
3	Tax incentives, tax holidays etc. for corporations, perhaps even payment of subsidies	legal	Less tax than due, but probably useful to create jobs
4	(National & international) Tax avoidance by corporations	legal	Less tax than due
5	(National & international) Tax evasion by corporations	illegal	Less tax than due
6 ²²	Criminal capital flows e.g. money laundering, corruption,	illegal	No tax at all

To Judge: Ethical Discussion

Dealing with these complex problems unavoidably involves – secondly – ethical discussion. However: The question, for example, of what exactly characterizes a "just and fair" taxation and how income raised that way should be spent will vary in accordance to different world views and value sets of those arguing their case. For example, Neo-Liberal adherents of

¹⁹ E.g. St. Cyprian of Carthage: "For whatever is of God is common in our use, nor is anyone excluded from his benefits and his gifts, so as to prevent the whole human race from enjoying equally the divine goodness and liberality... In this example of equality, he who, as a possessor in the earth, shares his returns and his fruits with fraternity, while his is common and just in his gratuitous bounties, is an imitator of God the Father."

E.g. Pope John Paul II: "One of the Church's concerns about globalization is that it has quickly become a cultural phenomenon. *The market as an exchange mechanism has become the medium of a new culture.* ... We are seeing the emergence of patterns of ethical thinking which are by-products of globalization itself and which bear the stamp of utilitarianism. But ethical values cannot be dictated by technological innovations, engineering or efficiency; ... *Ethics cannot be the justification or legitimation of a system, but rather the safeguard of all that is human in any system.* Ethics demands that systems be attuned to the needs of man, and not that man be sacrificed for the sake of the system." [Address to the Pontifical Academy of Social Sciences Friday, 27 April 2001

²⁰ Holland, J. Introduction: Roots of the Pastoral Circle. In: Wijzen et. al. 9f.

²¹ In terms of existing legal stipulations, no ethical category

²² Whereas categories 1-5 are within the sphere of laws and legality by adhering at least partially to laws, the criminal sphere involves a criminal intention and operates more or less in its own sphere.

Market Economy, Utilitarians, Libertarians or Catholic Social Teaching have a different set of values for analysing, evaluating and resolving problems linked to tax justice & poverty.²³ It is our view, however, that certain tendencies overemphasizing individual needs and spreading greed are posing increasing threats to traditional Christian and African values such as Solidarity and Community.

Given the resources of this study, it is proposed to concentrate on an argument which is coherent within the framework of Christian Ethics/Catholic Social Teaching. Still, we should bear in mind that our arguments shall also connect with people who a "non-faith-background". Therefore our arguments should also be developed with the intention to reach out to them and to be understood by them. On that basis, dialogue with the wider society can and will start after publication.

To Act: Policy Recommendations, Publication, Campaigning

Thirdly, the study shall provide policy recommendations and identify Advocacy and/or Campaign issues. Thought will be spent on how the results of the study could be used to mobilize action within the respective countries, especially within the church and faith based groups. These dimensions suggest the following:

The final reports should be in simple language, so that it can be understood by non-experts and ordinary citizens. Instead of complex calculations and mathematical formulae, simple statistics, graphical illustrations, exemplary stories etc. are preferred. However, the authors should think of a variety of ways to also prepare and publish its underlying data and make it known in a variety of ways, e.g.:

- Each country may prepare, in addition to the final and synthesizing report, a more technical report.
- Alternatively or additionally, data & documents could be fed into a "Project Website" which will be designed and operated by the project partners, with the exception of information given by experts and informants under the condition of confidentiality.
- Research results should be summarized, concise and action oriented in 'Policy Briefs' for groups such as Policy Makers, Church Leaders, Media, NGO-Experts...
- Research results should be made accessible for the broad public by creating flyer in simple language, using illustration and graphics, maybe a YouTube Video.

Having published the material, thoughts will be spent in each of the participating countries and as a group, how and with whom issues will be brought to wider public awareness and social policy discourse. Agenda Setting can be done by organizing conferences, background briefings for media, NGOs, institutions, politicians etc. or more consistent campaigning over a longer period of time.

Methodology & Confidentiality

Data Collection

Data collection can be done by researching the opinion of experts, evaluate statistics as well as examining and documenting the tax behaviour of exemplary private, corporate or criminal

²³ We Catholic Social Teaching alongside Neoliberalism etc. because we have the opinion that Catholic Social Teaching is an established body of knowledge putting forward principles and criteria on how to organize society and the relationship between individuals, groups and the state. See De Berri, E./Hug, J et. al. (2003) Catholic Social Teaching – Our best kept secret. New York: Orbis

agents in a number of countries or examining the situation in one specific community or region within these countries.

In a first step, each participating institution should take stock of the situation in their own countries. Doing that, they at the same time take stock of their own resources, i.e. in what area they have good resources to establish empirical evidence in one or more of the areas listed above in Table 1. This means, they establish whether they have access to knowledgeable conversation partners and experts and whether they have NGOs and institutions that are willing to cooperate and share or leak relevant documentation. It can be assumed that the participating institutions will establish very different accesses to the research field: Some will have good access to NGOs and academic institutions, others to state institutions, others to lawyers and investigative journalists etc.

A wide range of methods will be applied. Besides literature review there will be quantitative methods from the field of economics such as evaluating statistical data and financial statements as well as qualitative methods taken from sociology such as interviews.

Data Comparison, Evaluation and Decision on Joint Analysis

In a next step, the participating institutions should compare what they are able to find out and what areas are most promising for their part of the study. In that situation, two situations might emerge:

1. Participants note that they have comparable data in all areas listed in Table 1. In this case it will be relatively easy to discern in what areas more emphasis and effort will be spent to focus and deepen knowledge.
2. Participants note that their data varies in quality and quantity in the areas listed in Table 1. One institution may have good data and good access to – e.g. – areas 1,2 & 4, another to 2,5 & 6, yet another to 2,3,4 & 6.

The researchers will have to decide in what areas they will together conduct a joint deeper analysis of problems established. Here again, a criteria for selection is (a.) what quantity and quality of data has been collected and (b.) what expertise (persons, NGOs, institutions, published research...) is at hand and can support an adequate and extensive treatment.

Based on this analysis, each of the participating organisations will act as lead agency for one or two issues, drafting a chapter on those, which will then be circulated and complemented by the other participating organizations on the background of their respective national situation.

Special care will be spent to safeguard the security of informants, researchers and participating institutions and protect them from negative repercussions. Most specifically, all possible care will be spent to protect the identity of informants. Furthermore, nothing will be published prior to obtaining explicit consent from informants.

Problems & Possible Solutions

Problem: Even though the option of this paper is to place itself within the tradition of Christian Ethics/Catholic Social Teaching, not much has been published yet in this specific field²⁴ to answer complex ethical questions such as: How to define "fair and just" taxation? What are characteristics of a fair tax system? What to make of the Catholic Principle that there are obligations linked to wealth? Etc.

²⁴ Notable exemption: Christian Aid (2009) The Gospel of the Rich – theological views on taxation.

Possible Solution: This most likely cannot be done adequately within this study, since the researchers background is in economics and social science. The researchers will, therefore, approach institutions and departments dealing with ethical questions, trying to get them interested in ethical problems arising from this study. First of all, this will be Jesuit Institutions such as the Hekima Institute of Peace Studies and International Relations (Nairobi), Arrupe College & the Africa Institute on Social Teaching (Harare), the Nell-Breuning Institut (Frankfurt) and the Institut für Gesellschaftspolitik (München) or other institutions and/or individual scholars with a church background. But since we want to reach out also to institutions and people without an explicit faith background, also departments outside the Christian tradition will be approached who deal with ethical questions within their own field of expertise, such as public administration, political science, finance, economics etc.

Problem: It is not enough to collect more money. This study is also concerned about how best the money is spent so that poverty is reduced. In other words: It is not in the interest of this study that the money is spent – for example – to fuel more corruption or that programs are funded which are of no use to alleviating national or global poverty. This brings in the question of good governance. On the other hand, as in the preceding paragraph, the researchers will not be able to deal with this aspect adequately within this study because of its research emphasis.

Possible Solution: We are confident that these problems are adequately covered by all those organisations and institutions researching and publishing in the area of good governance. We will bring our research results to their attention and ask them to incorporate our results into their work. Resources permitting, we are happy to cooperate with those organisations and institutions from then on.

Problem: It might be helpful for the researchers to have somebody from outside to check on their work as the study goes along, so that weak spots in the arguments can be discovered at an early point. Here some sort of Advisory Council might be of help.

Possible Solution: The researchers will think about 2 people in their own country who could advise the research team both on the level of the country study and the level of summing up the results in the final synthesizing report. In addition, one of those people could be present at the end of each working meeting in the respective country, supervising the process of the project and advise on further action.

Lusaka/Nairobi/Nürnberg, 13 May 2013

Dr. Jörg Alt SJ, BD, MA
Musonda Kabinga, BA
Emmanuel Kiprotich Tendet, BA

Attachment 1 to the Project Proposal

Structure of the Study/studies:

0 Executive Summary

Part I Introduction

- Acknowledgements
- Purpose of Research
- What NGOs are working on that topic globally, what has been published, where do we come in?
- Research Methods (also, why some Methods are preferable to others)

Part II Description

2.1. Germany

- What NGOs are working on what topic, what has been published, where do we come in?
- Rising or high taxation on direct income, rising levies on social security
- Sinking or low taxation on enterprises, income from capital, wealth and land
- Rising indirect taxation
- Many legal loopholes, also because of complexity of system
- Rising fraud on private & corporate levels, e.g. in the area of trade ("Umsatzsteuerbetrug"), shadow/informal economy
- Sinking ability of state to enforce tax laws

2.2. Kenya

...

2.3. Zambia

...

(Part III Examples

Illustrating the need for joint analysis and improved international cooperation)

Part IV Joint Analysis

Perhaps in terms of introduction

- Context: The difference between european and african tax systems (e.g. Germany different from the UK based system)? the anglo-saxon individuum-centred protestant and the European community-centred catholic tradition?
- General trends in the three Countries?

Picking topics for Joint In-depth analysis.

- Explaining, why these were selected

Problems thus selected should be dealt with

- Domestic framework enabling these problems (Complexity of regulations, corruption, lack of good example, education, transparency & accountability, unfairness...)
- International framework enabling these problems (international laws, treaties, imbalances of factual power, corruption)

- Globalisation pressure and 'taxation reforms' due to Globalisation Pressure and/or other outside influences (Policies imposed by Washington Consensus, SAPs...)

Part V Ethical Reflexion

- Purpose of Taxation in connection with role of State (Based in CST)
- Criteria of Just Taxation on that background
- Principles of taxation and its violation with resulting private & corporate cheating
- A strong state with big government creates more happiness among its population than other models of government
- States are no longer free to raise adequate tax, they are also subject to outside pressure due to globalization. Threat to sovereignty and democracy and tension between the common good and the good of the few.

Part VI Solutions

Best practice, solutions, and recommendations from these preceding analyses
(NB: Issues which are already beyond the authority of national states but fall in to the regulations of larger regional structures such as EU, EAC or COMESA)

Annex

- List of Acronyms
- List of Abbreviations
- Bibliography
- Other written Resources
- Electronic Resources
- Overview on interviews done by the teams
- Glossary of German and English Terms

In short: The various papers coming out of the research project

- Country report: Each Country reports on important national areas and topics, as technical and detailed as possible and desirable.
- In Depth Analysis: On whatever joint problems are identified, most likely pretty technical
- Synthesizing Report: Combines in a comprehensible fashion (suitable for a wide readership) essential insights from Country Reports and In Depth Analysis
- Final Report: Everything from Introduction to list of Acronyms
- Executive Summary of the entire Study/Executive Summaries of Country Studies

How the ethical elements will fit in can not be said at that stage, but needs to be discussed with those willing to contribute them

Attachment 2 to the Proposal

NB: This timetable is as accurate as possible, based on the respective stage and course of the research. Due to the complexity of the matter under investigation and the limited resources of the research team, the timetable and course of work needs to be adjusted at the end of each meeting of the researchers.

Timetable

2012

- Until November/Beginning December: Clarification of this proposal with German, Zambian and International Partners. In Germany, many partners are already cooperating in the Campaign for a Financial Transaction Tax, JCTR will talk to Tax Justice Platform in Zambia. Jörg Alt contacts John Christensen of Tax Justice International, meeting the Tax Justice Network Africa Office in Nairobi
- End of December: Hakimani and JCTR send Costs of 50% Salaries etc. for Emmanuel and Musonda
- Hakimani and JCTR give some figures for the "Hospitality Fund" of the Research Budget – with some arguments if their budget line is above the already proposed US\$1500
- JCTR communicates date for Evaluation & Strategic Meeting in the first quarter 2013

2013

- Until Mid-January:
 - TJN-Africa will comment on our proposal and give recommendations for areas of research
 - TJN-Africa tries to find out about German TNCs operative in KE and ZAM, which would be a good example in case for examination in this study.
 - Advice will be sought for support in the field of ethical reflection and criteria for evaluation from Institutions dealing with Ethics and Morals
 - The revised Project Proposal and a first tentative budget plan will be sent to Hakimani, JCTR and Jesuitenmission for comments to be delivered within one month
- Mid-January to Mid-February: Hakimani, JCTR and Jesuitenmission comment on the revised Project Proposal and tentative budget. They also give their assessment whether the relationship between domestic issues and international issues is proper to the research interest
- Second half of February: The comments are worked into the Project Proposal
- February/March 2013: On the occasion of the JCTR Evaluation & Strategic meeting Jörg Alt and Emmanuel Tendet (and possibly Jim Storms) will come to Lusaka.
 - Sharpening of study and cooperation focus, mainly on the occasion.
 - Meeting Members of Tax Justice Zamiba,
 - Finalizing Project Proposal and Budget.
- Mid March: The budget proposal be submitted to the Advisory Board of Jesuit Mission at their April meeting.
- May/June: Decision about participation of ALBOAN needs to be taken.
- 1st July: Start of the project
- July-February 2014: Data Collection
 - Meeting with Stakeholders such as MPs, Politicians, NGOs, Media, Civil Servants

- Collecting Literature accessible or made accessible during these meetings
- Reading, evaluating and categorizing the information according to the areas of interest in Table 1 of Concept
- Halfway through to February (October or November) if need arises we communicate with Mail and Skype to keep us abreast of events. Similarly, everybody is welcome to share news or questions pertaining to the research during this time.

2014

- 10-14 February: 1st Meeting of the Researchers (Nürnberg) Arrival & Departure)
 - Presenting findings organized in the form of a preliminary country report
 - Discussing their findings
 - Identifying potential areas of common interest which are promising for more detailed research
 - Identifying gaps which need to be closed
- March-July: Work on the issues decided upon at previous meeting, especially on the country report
- August: 2nd Meeting of the Researchers
 - Review the presented Country reports
 - Identifying gaps which need to be closed
 - Agree on a common structure and (if possible) topics for country reports (paying attention that structure of each report are as comparable as possible)
 - Narrowing down potential areas of common interest
- September-February 2015:
 - Writing country reports
 - Continuing research along the selected areas of common interest, focusing on the search for the most promising sources of quantitative and qualitative information

2015

- February: 3rd Meeting of the Researchers
 - Discussing Country reports, identify gaps to be closed
 - From the areas of common interest select those areas for Joint In-Depth Analysis,
 - Assign institutions to be lead agency for drawing up the chapter on those areas.
 - Pre-Structuring the Synthesizing Report.
- February-June
 - Finalizing Country Report.
 - Drafting ones adopted chapter for In Depth Analysis,
 - Making sure that the structure of the synthesizing report captures the most important results of the completed national research and the research in process on the In Depth Analysis.
 - ***Submit Evaluation to Jesuitenmission-Advisory Board for Project Extension***
- June 4th Meeting of the Researchers (the meeting possibly in Nürnberg overlapping with the Advisory Board Meeting, if they are interested)
 - Do country reports and the drafted chapters of the In Depth Analysis match?

- Does the structure and topics of the Synthesizing Reports hold?
- Any more gaps to be closed?
- Decide upon what of the research findings will (have to) enter the synthesizing report and what will enter the Project Website
- Assign chapters of the synthesizing report and any other elements needed for the Final Report to the participating organisations (Introduction, Lists of Acronyms...)
- Collect first ideas for publication and dissemination of report
- July-December
 - The Lead Agencies circulate their In-Depth Analysis Chapter to the other organisations to be complemented
 - Start writing on the assigned parts of the Synthesizing Report
 - Parallel paying attention of new developments in the respective countries which can be entered and updated in the country report and the In-Depth-Analysis Chapters
 - Looking for cooperation partners in publication, dissemination and Advocacy
 - Get the basic features of the Project Website ready
- December: 5th Meeting of the Researchers
 - Final adjustment to the In-Depth-Analysis Chapters
 - Revise the parts written of the Synthesizing Report,
 - Decide what Material will definitely be included in the Synthesizing Report and what will come on the Project Website
 - Assign tasks for Final Report
 - Specific planning for publication, dissemination and Advocacy

2016

- January-March: Last work on Synthesizing Report and Final Report
- April-June: Publication and Dissemination of Results, Conclusion of Project