



# Public Hearing : Lessons learned from the Paradise Papers

*Do the “Paradise Papers” show loopholes in the EU Tax Legislation*

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**COFFERS**  
EU Horizon 2020 Project



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# **COFFERS**

**Combating Fiscal Fraud and  
Empowering Regulators**

# WORKING PACKAGE LEADERS



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**WP2: TJN**  
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**WP3: UB**  
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**WP6 and WP 8: UU**  
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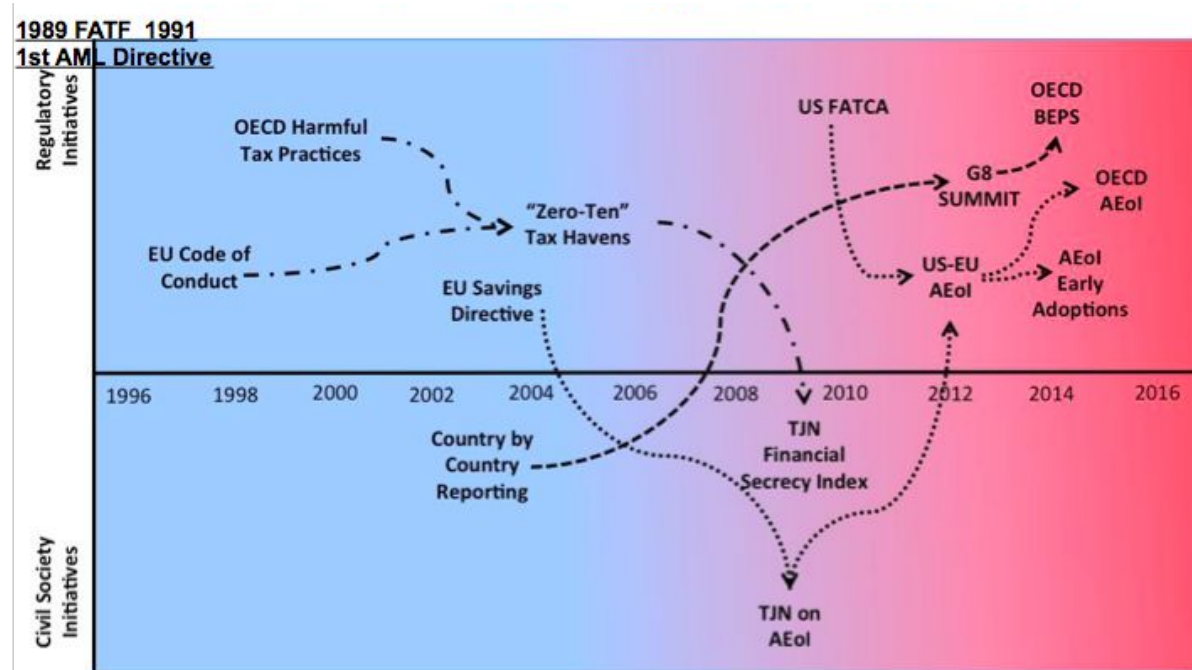
**WP5: UL**  
Sheila Killian



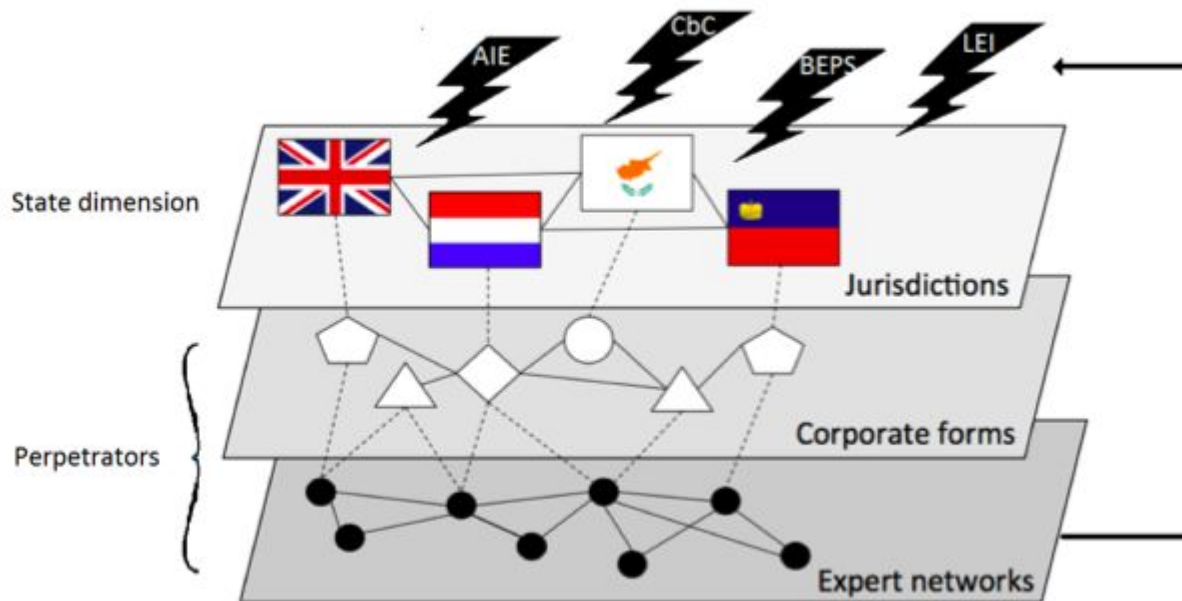
**WP4 and WP7: CBS**  
Duncan Wigan  
(Leonard Seabrooke)



# Evolution of Tax Fraud Regulation



# Regulation Hitting the Tax-Ecosystem

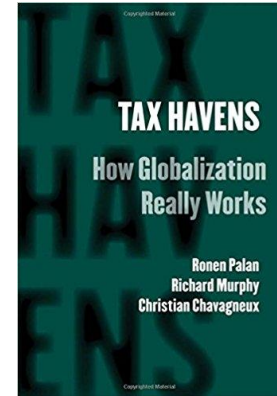


**HELP BRINGING THE MONEY BACK INTO THE PUBLIC COFFERS**



## Academic research on **OFFSHORE**

- Palan, R., Murphy, R., & Chavagneux, C. (2013). *Tax havens: How globalization really works*. Cornell University Press.
- Picciotto, S. (1992). International taxation and intrafirm pricing in transnational corporate groups. *Accounting, Organizations and Society*, 17(8), 759-792.
- Murphy, R., & Viguera, J. H. (2007). Tax Justice Network. *Closing the floodgates—collecting tax to pay for development*.





## Proportion of jurisdiction facilitating harmful tax practices

