

**Questionnaire of the Independent Expert**

**on the promotion of a democratic and equitable international order**

***on the impact of tax evasion and tax havens on human rights***

Brief responses are welcome (e.g. in bullet points) and are not required for all questions.

This questionnaire is addressed to civil society organizations. The identity of civil society organizations, should they so wish, will remain confidential (only the country where they operate may be disclosed).

1. Please provide information about tax havens, including statistical data about how many tax havens there are in various jurisdictions and the estimated sums of taxes withheld from jurisdictions where the enterprise's activity (such as mining and oil production) is conducted.
2. What measures are being considered for the complete phase-out and eventual outlawing of tax havens?
3. Have any laws or policies been enacted or envisaged to ensure that individuals and corporations pay taxes where the income is being generated, including the prohibition of "sweetheart deals" -- if none, why not?
4. Please elaborate on how inter-State cooperation can facilitate the suppression of tax avoidance, tax evasion and tax fraud? How can States collaborate to discover in a timely fashion when an individual, a company or a bank transfers questionable funds to a bank account in another State? Is there a mechanism for automatic information exchange? How can international criminal law be more effectively used to suppress tax avoidance, tax, tax fraud, money-laundering and shell corporations? Is the UN Convention against corruption being used in this connection?
5. What measures have been adopted or are envisaged to protect whistleblowers who reveal corruption, bribery and tax evasion? Please indicate relevant case-law.
6. What lessons learned can be drawn from the revelations of Luxleaks, Swissleaks and Panama papers. How many other law firms in Panama and other countries in all regions engage in the setting up of shell companies and hiding the billions of kleptocrats?
7. Trust and company service providers and commercial banks should respect basic due diligence standards, as well as moral duties, when they provide services or help launder and hide illicit funds in offshore financial centres. In which ways these actors could be controlled or “punished”, in the case it clearly affects negatively the enjoyment of human rights?
8. Companies which engage in damaging tax behaviours, also make commitments to corporate social responsibility (CSR). Different explanations have been proposed for this. The first is that companies intentionally embrace CSR for exactly the same reason they try to reduce their taxes—to maximise their profits. There is some evidence that companies with large CSR programmes find it easier to attract talented workers and to generate a buzz around their products. The second possible explanation is that companies regard CSR and taxes as substitutes for each other: the less you pay in taxes, the more you have left over for good works. They have no control over what governments do with their taxes, whereas they can select their CSR projects and ensure they are run efficiently. The view put forward by various international bodies (like the Global Reporting Initiative or the UN Global Compact) that seek to set standards for corporate behaviour is that responsible firms should pay a fair share of taxes while privately sponsoring some do-gooding on top of this. Which position is assumed by the majority of enterprises?