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Item 04 – Proposed Membership for GRI Technical Committee on tax and payments to government

For GSSB discussion and approval

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Description This paper sets out a recommended membership for the GRI Technical Committee to develop draft recommendations on disclosures on tax and payments to government.

The GSSB is requested to discuss and approve this proposed membership, or to suggest specific changes.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit www.globalreporting.org.

1 *1. Background*

2 In the draft [project proposal](#) for Disclosures on tax and payments to government, the GSSB
3 confirmed its intention to form a Technical Committee (TC) that would develop an initial set of
4 recommended disclosures.

5 The high-level viewpoints to be included in the TC were discussed during the GSSB virtual
6 meeting on 24 May 2017. During this discussion, the GSSB agreed that it was important to have
7 representation from Business, Investors, Civil Society, Labor, and Mediating Institutions. They
8 also emphasized the importance of including strong technical tax accounting expertise within the
9 TC, as well as knowledge of existing reporting frameworks and the linkages between tax and the
10 broader sustainable development agenda.

11 12 *2. Selection process and criteria*

13 In line with the GSSB's due process protocol, Technical Committee (TC) members are appointed
14 by the GSSB.

15 The principal criterion for selecting TC members shall be relevant knowledge and experience
16 relating to tax reporting and disclosure.

17 In addition, the following criteria are considered:

- 18 • Relevant knowledge of sustainability reporting
- 19 • Familiarity with the needs of users of sustainability reports
- 20 • Related experience with multi-stakeholder initiatives
- 21 • Understanding of and willingness to work in a consensus-based multi-stakeholder TC
- 22 • Ability to participate in TC meetings held in English and provide written English feedback
23 when requested

24 The proposed TC membership represents leading expertise in the tax reporting and disclosure
25 field. The proposed group has strong tax accounting skills and knowledge of existing reporting
26 frameworks such as the OECD Base Erosion and Profit Shifting (BEPS) and the Extractive
27 Industries Transparency Initiative (EITI). They also have a solid understanding of the linkages
28 between tax practices and broader social justice and development issues.

29 The proposed TC membership includes 8 members across the following constituencies:

- 30 • Mediating Institutions – 2 members
- 31 • Business – 2 members
- 32 • Labor – 1 member
- 33 • Investment – 2 members
- 34 • Civil Society – 1 member

35 The proposed TC does have a strong North American/ European regional focus. However, this is
36 not surprising given the nature of the debate around corporate tax transparency, and the fact that
37 most investors, businesses, and advocacy/ research organizations working on this issue are based
38 in North America or Europe. Given the technical focus of this Committee, the Standards Division
39 recommends to convene this group of highly technical experts to develop draft disclosure

40 recommendations, and to ensure that other regional views are represented during dedicated
41 roundtables or during the public comment period.

42 **Note on confirmed interest of candidates**

43 All candidates have re-confirmed their interest and capacity to participate in the Technical
44 Committee, except for Candidate 3 (from Vodafone) and Candidate 7 (from UN PRI).
45 Confirmation from these candidates of their capacity to participate was still pending at the time
46 of submitting this paper to the GSSB. It is the intention to propose these candidates for
47 membership, contingent on their confirmed ability to participate.

Proposed Project Working Group Composition

Mediating Institutions	
Candidate 1: Maya Forstater	
Job title: Independent researcher	Key viewpoints / experience: <ul style="list-style-type: none"> • Maya has excellent knowledge of tax reporting frameworks and current reporting practice • Much of her research focuses on tax reporting practices and the connection between tax practices and the sustainable development agenda
Organization: Currently a visiting fellow at the Center for Global Development	Extract of bio: <ul style="list-style-type: none"> • Maya is a researcher and advisor on business and sustainable development. Her work focuses on the intersection of public policy, business strategy and sustainability including questions around tax and development • She has published numerous recent papers related to tax disclosure, corporate responsibility and the link between sustainable development and tax, including 'Publishing Corporate Tax Strategies' and 'Tax and corporate responsibility: will 2017 be the year that they come together?' in the Tax Journal, and a CMI Working Paper on 'Beneficial Openness? Weighing the costs and benefits of financial transparency' • Maya was formerly a Senior Researcher for the UNEP Inquiry into the Design of a Sustainable Financial System. She has also worked with the Transparency and Accountability Initiative (for the Open Government Partnership), the South African Renewables Initiative, the Global Green Growth Initiative, AccountAbility and the World Business Council for Sustainable Development
Region: Europe (United Kingdom)	
Candidate 2: Richard Murphy	
Job title: Professor of Practice in International Political Economy	Key viewpoints / experience: <ul style="list-style-type: none"> • Richard brings detailed knowledge of OECD/ BEPS requirement and country-by-country (CBC) reporting
Organization: City University, London. Also Director of Tax Research UK	Extract of bio: <ul style="list-style-type: none"> • Richard is a chartered accountant and a political economist and has played a leading role in tax policy issues since 2003 • Richard helped to develop the original concepts behind country-by-country reporting, and has done extensive research on the tax gap. • Richard is Professor of Practice in International Political Economy at City University, London and Director of Tax Research UK. He is also a non-executive director of Cambridge Econometrics, and was a founder of Tax Justice Network • He is a co-author of 'Tax Havens: How Globalization Really Works', Cornell University Press, 2009 and author of 'The Courageous State', Searching Finance, 2011, 'Over Here and Under Taxed', Vintage Books, 2013 and The Joy of Tax, Random House, 2015.
Region: Europe (UK)	

Business

Candidate 3: Justine Harris OR Andy Cale

Job title: Head of Corporate Transparency (Justine), Tax Manager (Andy)

Key viewpoints / experience:

- Vodafone has established themselves as a leader in voluntary tax disclosure; for the last five years, they have published a detailed annual report on taxation and Vodafone's total economic contribution to public finances
- Vodafone is one of a very few companies to be publicly reporting on taxes on a country-by-country basis

Organization: Vodafone

Region: Europe (UK)

Extract of bio:

- Justine joined Vodafone Group Plc in 2012 and is now Head of Corporate Transparency. Justine is responsible for Vodafone's strategy and approach to corporate transparency, leading the use of communications to help inform public debate, manage risk and build trust, as well as drive Vodafone's commitment to operating responsibly. She also co-leads Vodafone's Sustainable Business team which launched their new strategy across 26 markets last year.
- Andy is the Tax Manager at Vodafone and is responsible for their overall tax reporting work, including their [voluntary public reporting](#)

Candidate 4: Ross Lyons

Job title: Head of Tax

Key viewpoints / experience:

- Ross brings experience from a leading company perspective; Rio Tinto has been publishing voluntary tax disclosure, including country-by-country reporting, for seven years
- Ross has detailed tax accounting expertise and is also familiar with EITI requirements (Rio Tinto is a founding member)

Organization: Rio Tinto

Region: Asia Pacific (Australia)

Extract of bio:

- Ross joined the Rio Tinto tax group in 2006 and now leads a team of 90 tax professionals based in 12 countries.
- Ross oversees Rio Tinto's [voluntary taxes paid report](#), which they have published for the last seven years
- Ross is a chartered accountant and has over 30 years of tax expertise. Prior to working with Rio Tinto, he was a corporate tax partner at Ernst + Young and has also had appointments as Global Head of Tax at Westpac Banking Corporation and Orica Limited. Ross is a member of the Australian Treasury BEPS Advisory group and a former President of the Australian Corporate Taxpayers Association.

Labor

Candidate 5: Daniel Bertossa

Job title: Director of Policy and Governance

Key viewpoints / experience:

- Danny brings together relevant expertise in tax policy and tax reporting issues with labor perspective
- Helped to establish the BEPS Monitoring Group, a coalition of civil society organizations to provide feedback on the OECD BEPS requirements

Organization: Public Services International

Region: Europe (France)

Extract of bio:

- Danny is an economist and trade unionist who specializes in complex multi-disciplinary public policy, advocacy and organizational strategy.
- His current work focuses on trade, tax, public sector management and economic policy
- Danny has worked for trade unions in the public and private sector in the UK, Australia and France, has a Master Degree in Public Policy from the University of Melbourne's Centre for Public Policy and has appeared in the media across three continents commenting on tax, trade and public sector issues.

Civil Society Organization

Candidate 6: Alex Cobham

Job title: Chief Executive

Key viewpoints / experience:

- Tax Justice Network is widely regarded as one of the most credible civil society organizations working on research and advocacy related to tax policy
- Alex brings extensive combined knowledge of tax policy, reporting regulations, and tax justice issues

Organization: Tax Justice Network

Extract of bio

Region: Europe (UK)

- Alex has held various policy and research posts over the last 15 years, including as a research fellow at the Center for Global Development, as chief policy adviser at Christian Aid and head of research at Save the Children (UK), and at Oxford as a junior economics fellow at St Anne's college and as a researcher at Queen Elizabeth House.
- Alex's work has mainly focused on issues of taxation, horizontal and vertical inequality, and illicit financial flows.
- He is the author or co-author of a range of academic papers, policy reports, and book chapters, including some of the first estimates of the costs of illicit financial flows for developing countries; and played a central role in the development of the first major development INGO campaign on tax justice at Christian Aid.

Investment

Candidate 7: Vaishnavi Ravishankar

Job title: Officer

Key viewpoints / experience:

- UN PRI represents a broad overview of investor perspectives, and has been working specifically on tax disclosure issues for the last 18 months
- Manages PRI's work on corporate tax disclosure, including leading the Global Investor Taskforce on Corporate Tax Responsibility; also leading a PRI-led Corporate Advisory group on tax disclosure which will launch in September 2017

Organization: UN PRI

Extract of bio:

Region: Europe (United Kingdom)

- Vaishnavi joined the PRI in August 2016. She supports corporate governance collaborative engagements, cross-project functions, strategy and outreach to signatories.
- Prior to joining the PRI, Vaishnavi worked for CAER, an Australian based ESG research service provider for over five

	<p>years. She focused on assessment of ESG performance of Australian and International companies, developed ESG position papers and thematic research papers for clients, and took on accounting related tasks.</p> <ul style="list-style-type: none"> • Vaishnavi has a Bachelor of Commerce, majoring in Accounting and Finance from the Australian National University (ANU)
Candidate 8: Rob Wilson	
Job title: Research Analyst	<u>Key viewpoints / experience:</u>
Organization: MFS Investment Management	<ul style="list-style-type: none"> • Rob has been very involved in the UN PRI Global Investor Taskforce on Corporate Tax Responsibility, and participated in developing their Engagement Guidance on Corporate Tax Responsibility. • Rob has also put together detailed feedback for the SEC on tax reporting requirements for businesses
Region: North America (US)	<u>Extract of bio:</u>
	<ul style="list-style-type: none"> • Rob's primary role involves working with the firm's analysts and portfolio managers to integrate environmental, social and governance (ESG) issues into the investment decision-making process. He is also responsible for developing thought leadership regarding the role that ESG integration should play in a long-term investment process. • Rob joined MFS in 2013 after six years with American Century, where he most recently served as a senior equity analyst. Previously, he spent five years at Bain & Company, working as a manager in the Financial Planning & Analysis group.