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Item 01 – Proposal for replacement of membership for GRI Technical Committee on tax and payments to governments

For GSSB approval

Date	1 May 2019
Meeting	By electronic vote
Project	Tax and payments to governments
Description	<p>This paper sets out a recommendation by the Standards Division to add an additional member to the GRI Technical Committee on tax and payments to governments. This new member is being proposed as a replacement for an existing member from the investor constituency who recently notified the Standards Division of their withdrawal from the Technical Committee.</p> <p>The GSSB is requested to review and approve this proposed membership via email by 10 May 2019.</p>

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. Background

In the [project proposal](#) for disclosures on tax and payments to governments, the GSSB confirmed its intention to form a Technical Committee (TC) to develop initial draft content on this topic and based on the outcomes of this phase of work, move ahead to develop an exposure draft for public consultation.

The [membership of this TC](#) was discussed and approved during the GSSB virtual meeting on 19 July 2017.

Following the close of the public comment on the exposure draft, Vaishnavi Ravishankar, from UN PRI and representing the investor constituency, has withdrawn her participation from the TC due to a change in her work role.

This paper sets out a recommendation to include a new member from the investor constituency in the TC, for GSSB approval.

The Standards Division recommends that it is important to maintain the current number (7) of members. The recent public comment period generated a significant number of comments which need to be considered by the TC. A reduction in the size of the TC will lead to an increased burden on existing members in finalizing the recommendation for submission to the GSSB.

The Standards Division has worked with UN PRI to identify a member of their Global Investor Taskforce on Corporate Tax Responsibility to ensure continuity of perspective and familiarity with the topic.

2. Selection criteria and process

In line with the [GSSB's due process protocol](#), the following Technical Committee (TC) members were originally appointed by the GSSB:

- Alex Cobham, Tax Justice Network, UK
- Andy Cale, Vodafone Group Plc, UK
- Daniel Bertossa, Public Services International, France
- Eelco van der Enden, Tax Policy Group, Accountancy Europe and PwC, Netherlands
- Richard Murphy, City University, London, and Tax Research UK, UK
- Rob Wilson, MFS Investment Management, USA
- Ross Lyon, Rio Tinto, Australia/UK [*resigned from TC as notified to the GSSB on 28 June 2018*]
- Vaishnavi Ravishankar, UN PRI, UK [*resigned from TC as notified to the GSSB via this document*]

The principal criterion for selecting TC members shall be relevant knowledge and experience relating to tax reporting and disclosure. In addition, the following criteria are considered:

- Relevant knowledge of sustainability reporting
- Familiarity with the needs of users of sustainability reports
- Related experience with multi-stakeholder initiatives

- 36 • Understanding of and willingness to work in a consensus-based multi-stakeholder TC
- 37 • Ability to participate in TC meetings held in English and provide written English feedback
- 38 when requested

39 *3. Proposed new membership for Technical*

40 *Committee*

41 The Standards Division proposes to add the following investor representative to the Technical
 42 Committee.

Investor	
Candidate: Kate Elliot	
Job title: Senior Ethical Researcher	Key viewpoints / experience: <ul style="list-style-type: none"> • Kate has been actively involved in engaging with companies on tax disclosure and responsible tax for over five years. • As a founding member of UN PRI's Global Investor Taskforce on Corporate Tax Responsibility, Kate helped draft guidance on investor engagement and investor expectations on disclosure of corporate tax policies, governance and practices. These documents have been widely referenced in submissions on the exposure draft received during the public comment period. • Kate has also previously represented the UN PRI Taskforce in B Team round-table discussions focused on developing their Responsible Tax Principles.
Organization: Rathbone Greenbank Investments	
Region: Europe (United Kingdom)	
Bio: <ul style="list-style-type: none"> • Kate joined Rathbone Greenbank in 2007. Her responsibilities include assessing the social and environmental performance of companies, monitoring emerging sustainability themes and helping to co-ordinate corporate engagement and stewardship activities. • During her time at Rathbone Greenbank, Kate has developed their approach to measuring and reporting on the social and environmental impact of investments. • Kate has a Master of Science in Philosophy and Mathematics from Bristol University and a postgraduate qualification in Environmental Management from the University of London. 	