

## Tax justice positive 1: Transparency

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Tax justice means being in favour of transparency. This requires that:

- a. All company details are available for inspection free of charge, wherever the company is incorporated in the world. This would include details of its constitution, ownership, management and accounts. This requirement would extend to all other entities created by law including charities, foundations, trusts, partnerships with limited liability as well as material entities run by individuals and partnerships without limited liability;
- b. The use of all nominee arrangements whether for ownership or management to be banned;
- c. All groups of companies to disclose the accounting information referred to later in this paper;
- d. All tax accounting to be made available to tax authorities;
- e. All tax disclosure to be consistent and to be made on the basis that all 'cards are face up on the table'.

Being in favour of transparency means that we are opposed to secrecy. Secrecy includes:

- a: Tax havens;
- b: Unpublished accounts, constitutions, membership information and management details for all entities created using statute law;
- c: The use of nominees;
- d: Banking secrecy when used to prevent tax disclosure;
- e: Trusts when used to create tax advantages or to recreate the effects of banking secrecy laws;
- f: Inconsistent or incomplete tax disclosure;
- g: Non-disclosure of tax accounting by legal entities;
- h: The use of consolidated group accounts to hide offshore and other transactions of which the group may not wish its shareholders and others to be aware.