

A correction to the Jersey Evening Post's misquotations

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The [Jersey Evening Post](#) published an article on Monday quoting me that was riddled with errors. It said:

A CRITIC of the Island's finance industry claims Jersey is deliberately making life difficult for overseas tax authorities by sending out 'useless' information in response to requests for assistance.

Mr Murphy, a director of pressure group Tax Justice UK, says he has heard 'rumours' from contacts in major states that the quality of information sent from Jersey to other nations can be delivered in a format that gives no help to investigators

However, such claims have been rejected by the chief executive of Jersey Finance, Geoff Cook.

He said that a review of Jersey's responses to requests for exchange of information conducted by the OECD's Global Forum on Tax Transparency and Information Exchange had concluded the Island reacted in a 'responsive and co-operative' manner.

Rather more followed in the paper itself.

Let's point out the first obvious error: I am (and made it clear I am and was speaking as) the director of Tax Research UK. The paper could not get that right.

Then it says that I said the rumours I had heard referred to Jersey: I did not say that.

What did happen was that I was interviewed by BBC Radio Jersey who wanted to know why [I thought Jersey might have been put on the French blacklist of non-cooperative tax havens.](#)

I suggested a number of reasons that illustrated what I thought were part of what has been called by Dr Atul Shah 'constructive non-compliance' - that is appearing to play the game in accordance with a set of laws but actually doing all you can to undermine their purpose. Jersey will, of course, be very familiar with the technique which also underpins

much tax avoidance.

When asked to give an example I gave one that I had heard has been happening from what I consider to be reliable sources. This is that at least some tax havens are assembling the information they need to supply to other countries under agreements such as the European Union Savings Tax Directive and are then printing it, and then photocopying the print and then sending that photocopy of the print to the recipient state. The intention is obvious; this means that the information supplied is not useful data and would have to be completely re-keyed to be of any use, which most states will not, of course do. As a result the whole purpose of information exchange is undermined - hence 'constructive non-compliance'.

That this happens is, I am sure, confirmed by many statements from ministers and others over recent years expressing their concern that if automatic information exchange were extended to developing countries they would have no capacity to deal with boxes and boxes of data that would be sent to them. That makes clear that the ministers know boxes and boxes of data are being sent to existing information exchange partners. No one has, however, ever intended that automatic information exchange be paper based: the idea is ludicrous and the OECD has spent a lot of effort making sure that suitable electronic file formats are available for it to take place but some states are clearly not using them.

What I said to the BBC and the JEP was that I was sure this was happening. I did not say I knew Jersey was doing it. But if France had listed Jersey as non-cooperative and had not done the same to Guernsey and the Isle of Man there had to be differences in approach between the places. It was up to the journalists in question to ask if this was one.

Harry McRandle on the JEP has instead suggested I said Jersey was doing this. I wish to put the record straight: I do not know it is. I mooted the possibility as I am sure some places are, and that's very different.

But it does not change the fact that I am quite sure that Jersey is constructively non-compliant, that France is right to say so and that [David Cameron's comments that the UK now had no tax havens is completely absurd.](#)