

## PhD opportunity

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It's not very often that good PhD opportunities come up in the UK, but my colleague Prof Andrew Baker at the University of Sheffield has drawn my attention to one right now that could well suit someone with an interest in applied tax justice and related economic issues. The [details are here](#). This is the advert:

### *ESRC Economic and Social Research Council*

#### *PhD Studentship: The wider impact of 'freeport' tax secrecy facilities in the EU*

*Supervisor: Professor Rowland Atkinson*

*Deadline: Friday 15 May 2020 12:00 noon*

#### *Studentship*

*Fair tax arrangements are a key focus of the work of many policymakers, international governance institutions and civil society organisations, particularly with regard to the gaps in public finance generated by offshore tax havens. Havens enable global flows of capital to avoid or evade tax, but we know much less about the role of other spaces that exist 'onshore' but which have similar functions - freeports. Freeports are warehouse facilities that operate as tax-free zones within a national boundary. They are used to store valuable items including artworks, wine, diamonds, precious metals, cars and arms. The holdings of such facilities are vast, estimated in the tens of billions of pounds and contain millions of works of art. We know very little about these spaces, how they operate and their implications as infrastructures that enable tax avoidance and illicit activities, including their facilitation of criminal activity.*

*This project will build interdisciplinary capacity through doctoral research examining these complex jurisdictions. The partnership involves the Tax Justice Network, a doctoral student and Professors Rowland Atkinson (Urban Studies) and Andrew Baker (Politics) at the University of Sheffield and their respective interests in urban studies and criminology and international political economy and financial regulation*

*respectively.*

*Through bespoke formal doctoral training and advice from our collaborating partner the project will enable the doctoral researcher to develop the necessary skills and competencies to examine freeports as infrastructures used by global elites and wealthy entrepreneurs. The main aim of the project is to offer an empirically grounded analysis of the wider economic and social impacts of freeports.* The student, with support from supervisors and our partner, will begin by developing a working knowledge of the number, scale and geography of the European freeports. The second stage of the project will involve in-depth, cross-national qualitative work with relevant policymakers, operatives and intermediaries (art dealers, auction houses, detectives and so on) to build a working evidence base from which the wider costs, benefits and impacts of these sites can be established.