



John Christensen

Résumé and recent publications

John Christensen is co-founder of the **Tax Justice Network** and directs its London-based International Secretariat. Trained as both an auditor and a development economist, he has worked in a variety of the world's poorer countries, but was also employed by **Touche Ross & Co** as an offshore company and trust administrator in Jersey, British Channel Islands (a tax haven) and for 11 years was economic adviser to that island's government. He is, however, fiercely critical of the mis-use of tax havens for corrupt practices, and despite his close ties to the island of Jersey, he has been described by the *Financial Times* as that Island's "*most prominent dissident.*"

In 1999/2000 he advised British NGO **Oxfam** on the preparation of their influential report: *Tax Havens: Releasing the Hidden Billions for Development* (June 2000). Other recent publications on current faults in the global financial system, including *tax us if you can* (2005), *Closing the Floodgates* (2007), and *A Game As Old As Empire* (2007).

John Christensen holds an honours degree in applied economics and an M.Phil in economics and law. He has also done post-graduate studies at **Templeton College**, Oxford and the **London School of Economics and Political Sciences**. John has published many academic articles on the impact of fiscal policies on development processes, and regularly comments on these issues on radio programmes and in

the international press. His work is sponsored by the **Joseph Rowntree Charitable Trust** and the **Ford Foundation**, and he is a Fellow of the **Royal Society for the Encouragement of Arts, Manufactures and Commerce**.

Recent publications, presentations and conference papers:

'The threat lying offshore' comment, With Murphy, R., *The Guardian*, 10th October 2008

With Baker, R. and Shaxson, N. (2008) *'Catching up with corruption'* **The American Interest**, volume 4, no. 1. September / October

Key note speaker at the annual conference of the Norwegian Association of Tax Auditors and Accountants, Elverum, Norway, September 2008: speech entitled *'Welcome to a World Without Rules'*

Guest expert on *'Les Paradis Fiscaux et Judiciaires'* broadcast on **France Culture** (93.5FM) on 29th August 2008, produced by Mariannick Bellot

Key note speaker at **European Alpbach Forum**, Austria, 19 August 2008 : speech entitled *'The Hitchhiker's Guide to Nowhere : a journey into economic anarchy'*, with Prince Nikolaus von und zu Liechtenstein as invited commentator.

'Looting Africa: Secrecy jurisdictions and the suppliers of corruption services' (2008) working paper for the **Real Instituto Elcano**

'The Looting Continues: Tax havens and corruption' (2008) **Critical Perspectives on International Business**, special edition on corruption, forthcoming

Participated in Erwin Wagenhofer's *'Money'*, due for cinema release in Autumn 2008, produced by Allegro Film Productions: www.allegrofilm.at

'Closing the Tax Gap' speech made to the **Public and Communication Services Union** conference at Brighton, 22nd May 2008.

Taxing Transnational Corporations (2009), in *World Public Finances: Putting Global Inequality onto the Agenda*, eds. Kohonen, M. and Mestrum, F., Pluto Books, London (forthcoming)

'Aggressive tax planning as a challenge to fiscal policy' presentation made to the European Union conference on *Coordination or Harmonisation: The Future of Taxation in the European Union*, Warszawa, 15th May 2008

Participated in Philippe Diaz's *The End of Poverty?* Screened as a critic's choice on 19th May 2008 at the **Cannes Film Festival**, produced by **Cinema Libré Studio**: www.cinemalibrestudio.com

Adviser and participant in Frédéric Brunnquel's *'La Grande Evasion'* (*The Great Escape*) broadcast on France2 on 15th May 2008, produced by Capa Télévision: www.capatv.com

with Spencer, D. (2008) *'Stop this timidity in ending tax haven abuse'*, *Financial Times*, Comment page, 5th March

co-hosted with Richards, C. (2007) *'Taxing Matters'*, a one hour radio documentary produced by **Radio New Internationalist** and broadcast in many countries. *'Taxing Matters'* was awarded first prize for **2008 Excellence in Spoken Word Broadcasting** (awarded by the **Community Broadcasting Association of Australia**)

with Hampton, M.P. (2007) *'Tourism and Competing Industries in Islands: A new approach'* *Annals of Tourism Research*, 34(4)999–1021

'Dirty money flows distort our economy and corrupt democracy' comment, *The Guardian*, 30th May 2007

with Murphy, R. and others (2007) *Statement for the Hearing Record of the US Senate Finance Committee Hearing on Offshore Tax Evasion: Stashing Cash Overseas*, June

Paradis fiscaux, argent sale et marché global, in *Evasion fiscale et pauvreté*, **Alternative sud**, Centre Tricontinental et Editions Syllepse, 2007

with Kapoor, S., *Evasion et concurrence fiscales dans un monde globalisé*, in *Evasion fiscale et pauvreté*, **Alternative sud**, Centre Tricontinental et Editions Syllepse, 2007

'The Secret World of Offshore Banking' in *A Game As Old As Empire*, Hiatt, S. (ed) March 2007, Berrett-Koehler, San Francisco

with Kapoor, S. and Murphy, R., (2007) *'Closing the Floodgates: Collecting tax to pay for development'* Commissioned by the Norwegian Ministry of Foreign Affairs

'The Corruption Interface: Tax havens, bankers and dirty money flows' (2007) **Accountancy Business and the Public Interest**, volume 6, No.1

'Hooray Hen-wees' (2005) a review of *Capitalism's Achilles Heel* by Baker, R., in **London Review of Books**, volume 27, number 19, 6 October

with Murphy, R., (2005), *'tax us if you can'*, Tax Justice Network, September 2005

'Tackling the problem of capital flight and tax evasion in the Mediterranean region' paper given at **Mediterranean Social Forum**, Barcelona, June 2005

with Kapoor, S., (2005) *'Tax Avoidance, Tax Competition and Globalisation: making tax justice a focus for global activism.'* **Accountancy Business and the Public Interest**, volume 3, number 2.

with Murphy, R., (2004) *'Tax and the Regulator: an elephant in the sitting room?'* **The Financial Regulator**, Central Banking Publications, volume 9, number 3.

Schädliche Steuerpraktiken: Wer gewinnt, wer verliert? in Brühl et al (eds) *Unternehmen in der Weltpolitik: Politiknetzwerke, Unternehmensregeln und die Zukunft des Multilateralismus*, Dietz, Bonn, 2004

with Murphy, R., (2004) *'The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the Bottom Line'* **Development**, volume 47, no.3 ,Society for International Development Studies.

'La Menace Secrète Contre le Développement Economique et la Démocratie : la contre-attaque,' Assemblée Nationale, Paris, June 2004.

with Hampton, M.P., *A Provocative Dependence? The Global Financial System and Small Island Tax Havens*, in Cochrane, F., Duffy, R., and Selby, J., (eds) *Global Governance, Conflict and Resistance*, Palgrave Macmillan, Basingstoke, 2003.

Harmful Tax Practises: who wins, who loses? International Expert Meeting on Making Financial Markets Work for Development, Berlin, November 2003.

with Hampton, M.P., *Offshore Pariahs? Small Island Economies, Tax Havens and the Reconfiguration of Global Finance*, **World Development Journal**, September 2002

with P Sikka and others, *No Accounting for Tax Havens*, Association for Accountancy & Business Affairs, 2002

with Hampton, M.P., *The Economics of Offshore – who wins who loses*, **The Financial Regulator**, volume 4, number 4, 2000

Contributor and economic adviser *Tax havens – Releasing the Hidden Millions for Poverty Eradication*, briefing paper, Oxfam GB, June 2000

with Hampton, M.P., *Tax Havens – All Good Things Come to an End*, **The World Today**, Volume 55, Number 8/9, August/September 1999, Royal Institute of International Affairs, London

with Hampton, M.P., *A Legislature for Hire: the Capture of the State in Jersey's Offshore Finance Centre* in Hampton, MP & Abbott JP (eds) *Offshore Finance Centres and Tax Havens – the Rise of Global Capital*, Macmillan, London, 1999

with Hampton, M.P., *Treasure Island Revisited. Jersey's Offshore Finance Centre Crisis: Implications for Other Small Island Economies*, *Environment and Planning* volume 31, 1999, pp1619–1637

Selected Media Roles

Commentator on secrecy jurisdictions, international tax policy and small island economics – American Broadcasting Corporation: Brian Ross & the Investigative Team; Australian Broadcasting Corporation – *Four Corners*; BBC World Service; BBC Radio 4 Your and Yours programme, BBC Panorama (forthcoming), BBC File on Four, BBC Today programme, BBC Radio 4 – PM programme, Canadian Broadcasting Corporation, South African Broadcasting Corporation, Channel 4 / ITN News, BBC Newsnight, France RTF, Swiss SF-DRS, GloboNews (Brazil), Radio New Zealand, France Culture, France-Inter, France2: *La Grande Evasion*,

Film reviewer – BBC Radio Jersey

Contributing editor – *Algeria Focus, Libya Focus*

Contributing editor – *Tax Justice Focus*

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