

Cross-Referencing within the study “Tax Justice & Poverty”

The published results of the Tax Justice & Poverty research consist in many parts and chapters. Since its parts are written by different authors and are published at different times it is nevertheless important to have a system for cross-referencing between different parts and chapters. That way, a lengthy multiple treatments of issues can be avoided and, in a given situation, a cross-reference can be given to the part or chapter where a relevant issue is dealt with to some larger extent.

The following cross-referencing has been agreed for this study:

Jointly elaborated parts and chapters

The **main parts** of the Tax Justice & Poverty research and advocacy project are labeled with **capital letters**. In detail, the following letters are attributed to the main parts:

- Introduction = I
- Country Report Germany = GER
- Country Report Kenya = KEN
- Country Report Zambia = ZAM
- Synthesis Report of the three country reports, short version (SRS) and extended version (SRE)

Inside the main parts of the study, the **main-chapters** are numbered with **roman numerals**.

Accordingly, the first main part of the research, the “Introduction”, has the following main-chapters:

- I: Introduction
- II: Methods, Resources and Scope
- III: Differences in Culture and Working Environment
- IV: Concepts & Context of the Research project
- V: Principles of Taxation

Next: the Country Reports for Germany (GER), Kenya (KEN) and Zambia (ZAM) contain the following main-chapters:

- I: Introduction
- II: Methodology
- III: Context & History
- IV: Understanding the wealth gap and governmental dependence from external financing
- V: Laws governing tax and tax-like contributions
- VI: Tax administration
- VII: Illicit Financial Flows (IFFs)
- VIII: Revenue, costs, losses, results

The German Country Report contains in addition three more chapters which deal with overlapping issues that cannot easily be divided among those main chapters, namely

- Va: Simplicity vs. Complexity
- VIa: Lobbyism and forms of ‘entanglement’
- IX: The case of Ferrostaal

Finally: The Synthesis Report contains the following main-chapters:

- I: Preface
- II: Concepts, methods, sources, context
- III: Understanding the wealth gap and governmental dependence from external financing
- IV: Laws governing tax and tax-like contributions
- V: Tax administration
- VI: Results and core issues
- VII: Ethics
- VIII: Conclusion and recommendations

Within main-chapters, we use the Microsoft Word Headline Function to structure **sub-chapters** with **Arabic numerals**, e.g. 1.1., 1.6.9., 2.4.3.6. etc.

From this follows:

- If we refer to *sub-chapters within the chapter* which is just being read (e.g. the chapter VI of the Kenyan country report on tax administration), we use only the Arabic numbers= 2.3.4
- If we refer to *other chapters within the part* of the research which is just being read (e.g. the chapter Kenyan tax laws, we use the Roman number for the chapter on tax laws and, beyond that, again Arabic numerals) = V/2.3.4
- If we refer to *chapters outside the part* of the research which is just being read (in this case, reading chapters of the Kenyan report, but wanting to look up something in the German part dealing with wealth gap, we use the relevant letter, the relevant Roman and Arabic numbers = GER/IV/2.3.4
- If there are different versions (e.g. a short, simplified and/or technical version), the cross referencing is done to the most detailed published version, if not otherwise indicated (e.g. if there is both a simplified and a technical version, referencing is given to the technical part).

Individually elaborated parts and chapters

Kenya and Zambia did some joint work on issues relating to the taxation of the informal economy (IE), the subdivision of this part is not yet known or published.

Germany elaborated topics related to German issues of private wealth (GW), the main chapters being:

- I: Introduction
- II: Alternatives to taxation

- III: Taxation of Income
- IV: Taxation of Capital and Capital Gains
- V: Wealth Tax
- VI: Inheritance and Gift Tax
- VII: Taxation of Real Property
- VIII: Taxation of consumption

Germany also elaborated topics related to the German Shadow Economy (GSE), the main chapters being:

- I: Basics and Context
- II: What is going on?
- III: Solutions

Please note: The German chapters on the Shadow Economy and Private Wealth are mostly in draft character, i.e. they contain a collection of material in some order, often mixing English and German language passages. Please read and use with proper care (e.g. verifying the accuracy of given links). Those chapters will be more accurately elaborated to the extent that available time and resources permit to do so.

Ethical chapters

Last not least there are chapters dealing with ethical implications and aspects of taxation (E). They are partly elaborated jointly (the first in the following list), partly drafted without agreement within the team, the latter because they never went beyond draft character (all the remaining ones).

- 0: An argument regarding tax justice
- I: Context Argument
- II: Dimensions of Justice
- III: Justice of Taxation
- IV: CST Relevance
- V: The Church and Taxation.

ATTENTION!

In some documents you may find references including the symbol “#”. This is a marker and refers to texts of the study which are not yet published because they are still in draft character.