

WU Vienna University of Economics and Business Administration

Tax and Governance

Quick facts for this project:

Country of implementation:	Ghana, Nigeria and South Africa (project outcome is also relevant for other African countries)
Duration (in years):	3 years
Funding volume in US-Dollar (million):	1.70 M
Registered in:	Austria

Project Summary

The project aims to identify links between corruption, the lack of business and political integrity and tax crimes. In this context, it will also try to explore the reasons why the relationship between tax administrations and multinationals is often confrontational.

The project will promote the concepts of good tax governance and the importance of a corrupt-free and transparent tax system in achieving economic development. It will also cover how law enforcement agencies and tax authorities can cooperate to counter corruption and bribery.

The project aims to:

- Identify and mobilize stakeholders in national tax administrations and in the private sector and to set out a research agenda
- Draft model national tax legislation and international tax agreements with the aim of strengthening country specific anti-avoidance rules, thus improving the effectiveness of the tax administrations to undertake controls and audits of both local and multinational companies, and fostering better cross-border cooperation between tax authorities
- Build up institutional capacity in the three focus countries and the other African countries and ensure sustainability by creating a network of “ambassadors” of key institutions in Africa who will be able to disseminate and promote the acquired knowledge on the role of tax authorities in detecting corrupt practices.

In order to achieve the objectives listed above, a research and training agenda is planned which, together with the high level conferences, will contribute to raising awareness about the importance of the role of tax administrations in countering corruption practices. While the geographical focus countries in the project are Ghana, Nigeria and South Africa, the material developed during the project is highly likely to be replicated throughout the entire African continent.

Description of Integrity Partner

The Wirtschaftsuniversität (WU) in Vienna, Austria (Vienna University of Economics and Business) is Europe's largest Business and Economics University offering degree programs, organization and administration as well as a wide range of specialization areas and research opportunities. The Institute for Austrian and International Tax Law will bear responsibility for this project. This Institute is one of the world's largest academic institutions engaged in the research and teaching of tax law. The Institute has a long-standing tradition in organizing international conferences and training courses for tax administration practitioners and professionals alike.

Vienna University of Economics and Business Administration
(<http://www.wu.ac.at/en/>)

This project is supported by Siemens as part of the Siemens Integrity Initiative.

Source: Project profile provided by the Integrity Partner as at date of funding agreement. For updates kindly refer to the latest Siemens Integrity Initiative Annual Report.

Link to the website

<https://www.siemens.com/global/en/home/company/sustainability/compliance/collective-action/status-of-the-second-funding-round/wu-vienna.html>