

#LuxLeaks 1 year anniversary media stunt tool-kit for Tax Justice Together & friends

Background: November 5th is the 1 year anniversary of the LuxLeaks whistle blowing expose when Antoine Deltour, a former PwC employee, worked with the International Consortium of Investigative Journalists to reveal multinational corporations are using Luxemburg as a tax haven. Antoine Deltour, a French journalist, Edouard Perrin, and another undisclosed person currently face criminal charges. The LuxLeaks scandal is testament to the urgent need for public Country by Country Reporting (CBCR); until multinational corporations (MNCs) are legally obliged to publish where they do business and where they pay taxes both citizens and decision makers alike are reliant on individuals putting their freedom on the line to reveal this crucial information which enables us to hold companies to account.

The idea is to scale-up the whistle blowing stunt done by allies (including members of the first EC DEAR tax justice project) in Copenhagen this year which involved blowing whistles outside the Luxemburg embassy, see [here](#). The target for the stunt however will be changed to national parliaments, calling for governments across Europe to support CBCR. Political analysis shows that this is where pressure is needed right now.

The target: National governments. This could be your Head of State, it could be your Finance Minister, you will need to check the context in your own country. The discussions and decisions on public CBCR are at a crucial stage within the EU. While the Parliament supports public CBCR, the Commission and Council (i.e. Member States) are yet to support it. Triologue discussions are due to begin on October 27th and the Commission is due to public its impact assessment early in 2016. There is a clear need to ensure that the public voice in favour of CBCR is heard loud and clear across European capitals.

The ask: Policy terms - we are calling on European governments to support public Country by Country reporting as part of the Shareholders' Rights Directive. Campaigns terms – tell governments to make companies publish where they do business and where they pay taxes.

When: November 4th 2015, 12:00 CET

Where: Outside the most appropriate location for your target – this could be your national parliament, your Finance Ministry etc etc

The aims of the stunt are to demonstrate public pressure for public Country by Country Reporting at national and pan-European level; gain media coverage of the stunts, thereby reaching European citizens with messages on tax justice, and to highlight our blossoming European tax justice movement through creating noise on social media!

Messaging

This is just a guide, it is not prescribed messaging. This messaging may well need to be adapted to your national media market and to your public audience(s) and you are of course free to do this. This is just a template for you to work with and the more that - as a tax justice movement - we are able to speak with one clear message the stronger our message can be.

- **In one sentence:** Activists are staging one minute of whistle-blowing to show support for the whistle blowers of the LuxLeaks tax scandal and to call on governments across the EU to make multinational companies publish where they do business and where they pay tax.
- **In one paragraph:** Activists are staging one minute of whistle-blowing to show support for the whistle blowers of the LuxLeaks tax scandal and to call on governments across the EU to make multinational companies publish where they do business and where they pay tax. Citizens and decision makers alike shouldn't have to rely on individuals, like the LuxLeaks whistle blowers, putting their freedom on the line to reveal this information. It should be publicly available. The LuxLeaks scandal is just the tip of the ice berg when it comes to the rigged global tax system. It's a system which is set-up for big business, depriving rich and poor countries alike of billions which could be spent on poverty-busting public services.
- **In one banner message:** End corporate tax secrecy now!
- **In one tweet:** It's 1 yr since #LuxLeaks tax scandal. Blow your whistle to support those facing charges & call on #EU to #MakeTaxFair

Template press release (please see link below in resources section for how to brand press releases to adhere to EC visibility guidelines)

Europeans unite to blow whistle on corporate tax secrecy

[Release date/time. State that it's a photo opportunity with clear details of when/where/who contacts are]

On the eve of the LuxLeaks tax dodging anniversary, citizens across European capitals are staging one minute of whistle-blowing in solidarity with the LuxLeaks whistle blowers. Last year's LuxLeaks scandal revealed the multi-billion dollar tax secrets of some of the world's largest multinational corporations.

The anniversary comes as the European Union debates if all companies registered in the EU should be legally required to publish where they do business and where they pay taxes.

"Innocent individuals like the LuxLeaks whistle blowers wouldn't have to put their freedom on the line to reveal the dodgy dealings of multinational corporations if companies were made to publish where they pay tax and where they don't," said X of X organisation.

"The LuxLeaks scandal is just the tip of the iceberg when it comes to the rigged global tax system. Its dodgy tricks like this that let big business run rings around the tax rules. All countries are affected by rigged tax rules but developing countries lose billions a year to tax dodging, robbing governments of billions which could be spent on poverty-busting public services like schools and hospitals. Publicly available information is essential to hold companies and governments to account and stop systemic tax dodging," X continued.

"The European Parliament has proposed public country by country reporting to allow public scrutiny on where corporate profits are made and where they should be taxed. It is a simple idea. Today's whistle blowing by citizens across Europe sends a clear message to politicians: Show us that you have the will to fight tax dodging," X concluded.

Activists are calling on their governments, as Member States of the European Union, to support the law which would make companies publish where they do business and where they pay tax.

//ENDS

Notes to editors

After the LuxLeaks documents were made public by whistleblower Antoine Deltour on November 5 2014, tax rulings have been exposed as harmful tax practices that serve to permit tax avoidance.

The European Parliament has repeatedly called for greater transparency around the activities of multinational corporations and on February 12 2015 decided to set up a special committee for an initial period of six months. The final report of the special committee on tax rulings, and other measures similar in nature or effect, is expected by the end of November 2015 though a first draft of the report was released on [July 20th 2015](#).

The European Commission presented a [plan](#) on June 17 2015 for a fair corporate tax system in the European Union and is now preparing an impact assessment on the benefits of public country-by-country reporting following a 3-month public consultation.

Possible cases you could use in your media materials to link CBCR to developing countries

- Recent IMF calculations have showed that developing countries are even more affected than rich economies by corporate tax dodging and secrecy - one more reason for the European Union to stand in solidarity with these countries and ensure its fiscal policies don't undermine their effort to raise domestic resources. For example, In Peru in 2013, the tax administration managed to audit only a fraction of all transactions involving transfer mispricing by multinationals, and managed to recover only the equivalent to \$105m; almost enough to fund the whole public maternal neonatal programme. Assuming that authorities could duly monitor and audit all transfer mispricing operations, and that the avoidance ratio was the same as in the 2013 sample, the Peruvian government could collect an estimated \$3.36bn in additional tax revenues - equivalent to 84 percent of the country's education budget . Source: http://www.oxfam.org/sites/www.oxfam.org/files/bp185-business-among-friends-corporate-tax-reform-120514-en_0.pdf
- In 2011, a Glencore's subsidiarie (Mopani) extracting copper in Zambia was accused of selling Zambian copper to sister companies in Switzerland at prices well below market conditions to reduce the amount of tax the company pays in the country. According to one estimate by ActionAid, the alleged tax evasion may have cost Zambia as much as £76 million a year between 2006 and 2008. Assuming the estimate is correct, it is roughly double the country's health budget in 2007. The investigations showed that the company is clearly not sufficiently transparent to enable citizens to identify financial irregularities which could indicate tax avoidance, if they were occurring. Full, public country-by-country reporting would be a minimum condition for this. Sources: <http://www.christianaid.org.uk/pressoffice/pressreleases/February-2011/zambia-launch-copper-mining-tax-proce-christian-aid-partner-1802.aspx> & <http://www.theguardian.com/global-development/poverty-matters/2011/apr/15/greater-transparency-over-tax-payments>

Your stunt to-do list: step-by-step guide for campaigns and media tasks

WHEN	CAMPAIGNS	MEDIA
As soon as possible	<p>Permission: Work out if you need permission from the authorities in your country. In some countries you will, in some countries you won't, in some countries you might need for groups over a certain number. In other words, you need to check. It is not the responsibility of the stunt coordinators to do this.</p>	<p>Coordinate with all organisations involved, pull together a list of key journalists who you intend on reaching out to. Work out which organisation is contacting which journalists. Don't all contact the same journalists independently. You want to be targeting photo journalists from newspapers, the wires (e.g. Reuters) and TV/radio journalists.</p>
	<p>People for the stunt: Get a group of colleagues/volunteers/friends/family together who are able to participate in the stunt. A group of 10 is a good number, if you can get more then great!</p>	<p>Press release: Write a joint press release to go out before the stunt to inform journalists what is happening, when and where. Describe the press release as a photo opportunity. Include your organisational logos on this (and you should include also the EU logo do comply with donor's visibility requirements,). As this is the only and the last coordinated opportunity to promote EYD in 2015, please add the EYD logo as well (link suggested branded template in visibility section below).</p>
	<p>Make your banner: Keep it simple with one clear message.</p>	
	<p>Find a photographer, someone to take videos and someone to do social media on the day</p>	
A week before (w/c 26 th Oct)	<p>Briefing Send around a message to all the people participating with the key details</p>	<p>Spokespeople: Coordinate to work out who the spokespeople from each organisation are going to be on the day. Don't compete over branding and recognition, coordinate and</p>

		compliment on getting the message out as far and wide. Different organisations may want to take the lead with different outlets/publications depending on existing relationships
	Check your equipment Do your cameras/filming equipment work?	Call journalists Once you have decided which organisations are calling which journalists, call them on the Thursday 30th October before the stunt to inform them about the plans, then call them again on Monday 2nd November to invite them. You want to be targeting photo journalists from newspapers, the wires (e.g. Reuters) and TV/radio journalists.
		Send out your press release at least 3 days before the stunt to get photo journalists down on the day
	Buy your whistles Make sure there is enough for everyone participating in the stunt	Photos decide which organisation will lead on photos for the day: who will take, compile & send photos to journalists. It's much easier if one person takes responsibility for this.
The day before (3rd November)	Material check-list: Make sure you have all your key materials: whistles, banner, any visibility requirements (e.g. EYD & EU logos, see below), leaflets to give to passers by (nice to have but not essential), have your list of journalists at the ready, take print-outs of the press release to hand-out to journalists at the stunt	
On the day (4th November)	DO THE STUNT! Make sure your spokespeople, photographer and filmer are in place. Blow whistles, take photos, make videos, engage targets and members of the public, publish on social media, do media interviews!	
	Immediately afterwards: Share photos and videos with coordinating team by uploading on to google drive as soon as possible, continue to publish on social media	Immediately afterwards: Send our new press release, stating what has just happened, circulate with photos. Send to those journalists that attended the stunt as well as full list.
November 5th	Continue to publish photos on social media with links to any coverage gained	

Social media The aim of social media on the day should be to amplify what is happening offline, i.e. the stunts and media coverage gained, with a wider audience. It also offers a platform for those who can't get involved offline to participate in the activities online.

Top tips

- Key hashtags: #LuxLeaks, #MakeTaxFair, #TaxJustice #EYD2015
- Call to action: If you are currently promoting an online action, e.g. an e-petition, with a relevant ask then this is the perfect moment to include the link in your social media posts
- Images: Always try to include a photo in your posts, preferably a photo from your stunts
- Support each other: share photos of other stunts from across Europe and the world
- Twitter handles: Don't use a target person or organization's twitter handle right at the start of the tweet, otherwise only your target will see the message (and not anyone else). To get around this you can add text beforehand, or a full stop, e.g. "Hey @FinanceMinister..." or ".@FinanceMinister...", and your message will be seen both by the target and the public.
-

Template tweets (to be used with images from stunts)

- It's 1 yr since #LuxLeaks tax scandal. Blow your whistle to support those facing charges & call on #EU to #MakeTaxFair
- 1 yr on from [#LuxLeaks](#) & global tax rules still rigged, robbing poor countries from billions. RT to join call for #TaxJustice
- Do you think companies should publish where they do business and where they pay taxes? RT to join us in call for [#TaxJustice](#) [#LuxLeaks](#)

Template facebook posts (to be used with images from stunts)

- A year ago 3 individuals blew the whistle on the dodgy tax secrets of over 350 of the world's biggest companies in a scandal called #LuxLeaks. To end tax dodging, we need to know what companies are up to, we can't just count on brave whistle blowers. Share this photo today if you think governments should make companies publish where they do business and where they pay tax.
- Ending tax dodging could raise billions which could fund essential public services like health and education. But it's hard to make tax fair when we don't always know where companies are making real profits and where they are paying taxes. That's why we're calling on European governments

to make companies publish where they do business and where they pay taxes. Share this if you think governments should #MakeTaxFair at home and abroad.

- From Warsaw to London, today we joined together with Europeans calling for #TaxJustice. Here's us blowing our whistles in support of the #LuxLeaks whistle-blowers who unveiled the tax secrets of 350 companies a year ago. We're calling on governments to make companies publish where they make profit and where they pay taxes. The more of us who join the call, the more pressure we put on governments to sit-up and act. So share this if you want to #MakeTaxFair.

Branding/visibility/logos NB these guidelines are specifically for the second EC DEAR project, Tax Justice Together

The strength of the stunt will be in our unified message from a diverse range of organisations and countries. You are free to use your own organisational branding to represent this diversity. You are encouraged to use the Global Alliance for Tax Justice logo (as with the previous week of action) to represent our unity. You are also reminded that we must use the EU logo and disclaimer on the press release and for communication materials such as leaflets (be sure to check the visibility guide). You should take a stunt photo with the EU flag in for reporting purposes. However you may not want to use EU branding in all your photos, particularly the ones you send to journalists, as this may confuse the message around your target (national government). For inspiration on how to incorporate the EU logo branding correctly, please check out the [Visibility folder on Basecamp](#) where you will find the [mini guide](#), the [official manual](#), and some great examples from across the project. Moreover, this coordinated action is our last opportunity to fulfil our promise promoting EYD (year 2015 ends in 2 months) in a Europe-wide action, so you are encouraged to use this. Please find a sample branded press release for your reference [here](#) and contact Sophie if you have any questions.

Resources

- The toolkit can be found online [here](#). Please upload photos and videos immediately after the stunt into the folder in this link & clearly name files with your country. The Global Alliance for Tax Justice logo will also be added to this folder so keep an eye out.
- Visibility guidelines for EC DEAR project two can be found [here](#). The EYD colour logo can be found [here](#) on Basecamp by typing in 'motto' and selecting the language you require. The EYD 3 line emblem to be displayed to the right of the colour logo, can be found [here](#) on Basecamp by typing in '3' and selecting the language you require.
- Calendar of global activities can be found [here](#). Add your stunt here so other can share and support online!



This project is funded by
the European Union