

Sourced

Christian Aid campaign for local councils to tackle tax dodging

Campaign guide

Christian Aid is calling on local councils to take a stand against tax dodging – by posing a set of tax compliance questions to the companies with whom they do business. If enough councils do so, this closer scrutiny will send a clear message to multinational companies providing goods and services in our local areas (and in many cases also operating in developing countries), that tax dodging will not be tolerated.

Why is this campaign important?

Tax is one of the most powerful tools that countries can use to lift their citizens out of poverty. It enables governments to raise money for vital services such as education, healthcare and transport, without having to depend on aid or loans from outside the country. It helps make governments more accountable to their citizens and provides a predictable and reliable source of revenue in an unpredictable world. Consequently, when multinational companies fail to pay a fair rate of tax in the countries where they do business, it is bad news for ordinary citizens – both in developing countries and in the UK.

Here's how it works: a combination of global financial secrecy and unfair tax rules allow unscrupulous companies to shift their profits to tax havens (such as the Cayman Islands, the British Virgin Islands, Luxembourg and Switzerland) where taxes are low and few questions are asked. The country where the company is actually making its money often gains little or nothing in the process. The scale of tax losses to developing countries is huge – as much as \$160bn a year (based on Christian Aid's own research) and far higher than the amount these countries receive in aid.¹ Meanwhile, here in the UK our own government also loses huge amounts of money from similar corporate practices. In 2013, HMRC estimated tax dodging to be in the region of £30bn, of which £9bn was estimated to be unpaid tax by big businesses.²

So what's all this got to do with my local council?

Every year, local councils in the UK spend millions buying goods and services from big companies, including multinational companies operating in developing countries. On behalf of councils, private companies supply everything from building work, electricity, gas, water and food to telecommunications, IT services and a growing number of core council services. The way local authorities source these things from companies is called procurement.

In 2011-12, the value of goods and services procured by local authorities from private companies amounted to £63.1bn.³ The huge scale of this procurement puts local authorities in a powerful position to insist on minimum ethical standards from the companies they do business with. And we think those minimum standards should include tax – especially since our taxes (both to central government and council tax) pay for local authorities' budgets.

Making a difference

By increasing pressure on companies to adopt more responsible tax practices, local authorities can make a big difference. If multinational companies paid their fair share of tax in the UK, public finances would be less tight, and it's likely that local authorities would be able to reduce the size of cuts to jobs and services. Globally, it would benefit citizens in the developing countries where these companies operate, too.

Tackling tax dodging by big companies is also good for local businesses. At present, multinational companies often undercut the prices of local small businesses – in part because they are not paying as much tax. If, in your local area, multinational companies were to pay the same rate of tax as small businesses, local businesses would be able to compete on a level playing field.

This campaign to local councils complements the campaign for a new Tax Dodging Bill (which Christian Aid is also part of). The Tax Dodging Bill campaign is pushing for action by central government, through a new comprehensive tax law at national level, while the Sourced campaign is pushing for action at a local level by local authorities. Both campaigns seek to change corporate tax behaviour. The TDB campaign appeals to the law to do so, whereas the Sourced campaign appeals to the financial clout of local authorities.

The following case studies highlight three multinational companies that operate in developing countries and also have contracts with some local authorities in the UK. Christian Aid's campaign is not targeting these companies – they are simply included as examples to demonstrate the links between companies providing services to local councils in the UK and developing countries. All three companies have subsidiary

companies in tax havens. Christian Aid has seen no evidence to indicate that any of these companies are avoiding or evading tax; however for Christian Aid, their use of tax havens raises questions about their tax transparency and whether they are contributing fairly to the developing countries in which they operate.

All three companies were given the opportunity to comment on their use of tax havens. Two responded – Experian, which disputed our claim that 50% of its subsidiaries are based off-shore and said they comply with all tax laws in the countries and jurisdictions they operate in; and Serco, which said it had a genuine business presence, in the form of contracts with local customers, local employees and business premises, in all the territories and countries listed in this document where it has subsidiaries, and that it also pays all taxes due in the countries in which it operates. See Appendix 2, page 10, for their full responses.

Case studies

AMEC is one of the world's leading engineering, project management and consultancy companies. It has annual revenues of nearly £4bn, employs 27,000 people and operates in 40 countries worldwide. One of the countries that AMEC works in is Ghana, where it provides engineering services to client companies producing oil off-shore.⁴

About a third of Ghana's population⁵ (just under 7 million people) lives below the poverty line of \$1.25 a day.⁶ Ghana misses out on millions each year as a result of how companies structure their tax affairs.⁷

AMEC is used by many UK local authorities to provide waste management, developing, planning and consulting services. AMEC's customers include Derbyshire County Council, Gloucestershire County Council, Gwynedd Council, Walsall Metropolitan Borough Council, Roscommon County Council,

Sheffield City Council, Sandwell Metropolitan Borough Council, Slough Borough Council, Thurrock District Council and West Berkshire District Council.⁸

22% of AMEC's subsidiary companies are based in the following tax havens:⁹ Liberia, Mauritius, Bahamas, Bermuda, Malaysia (Labuan), United Arab Emirates, Hong Kong, Singapore, Cayman Islands,¹⁰ Delaware (USA) and Cyprus.¹¹

Serco provides a wide range of goods and services, including transport and traffic control, schools, security and office support. It has more than 100,000 employees and operates in more than 30 countries.¹⁹ One of these is India.

Over 40% of India's population lives on less than \$1.25 a day.²⁰ One in three of the world's malnourished children live in India.²¹ Positive government and public sector actions to address centuries-old discrimination have made some progress.²² However, more could be done if the government had greater resources.

Serco delivers some of its services to local councils in the UK. For example, Serco was recently awarded a £200m contract (over eight years) with Hertfordshire County Council, to provide front-office, back-office and support services in facilities management, customer contact centres and occupational health.²³ Serco has also been awarded a £71m contract with Lincolnshire County Council (for five years) to provide the county's customer support and back-office services.²⁴ Serco has been operating in India since 1991, employing 30,000 people²⁵ and providing back-office support, finance, accounting and consulting.²⁶ Serco also provides customer service for queries and complaints for the Indian personal income tax office.²⁷

16% of Serco's subsidiary companies are based in tax havens,²⁸ including Delaware (USA), Bermuda, Ireland, Jersey, Netherlands, Switzerland, Luxemburg, Bahrain, Hong Kong, Singapore and Mauritius.²⁹

What is this campaign trying to achieve in the long term?

We want to see councils across the country taking proactive action to hold companies to account over their tax practices. Although this may not turn around the global tax system overnight, it will mean that big companies will feel greater scrutiny over their tax practices. We believe that, over time, this will help change the whole culture of corporate tax evasion and avoidance.

Experian is a leading global information services provider. It has annual revenues of nearly £3bn, employs 16,000 people and operates in 39 countries. One of the countries that Experian works in is Peru, where it provides data analytics for marketing, risk management and fraud prevention.¹²

Around 28% of Peru's population lives below their national poverty line.¹³ Despite having one of the world's fastest growing economies, urban and rural poverty are widespread.¹⁴

Experian is used by the majority of UK local authorities to provide information, data collection and analysis,¹⁵ especially for detecting cases of fraud.

50% of Experian's subsidiary companies are based in tax havens,¹⁶ including Costa Rica,¹⁷ Delaware (USA), Ireland and Jersey.¹⁸

What are we asking local councils to do?

We are asking local councils to amend their procurement policies so that they routinely pose a set of tax compliance questions to the companies bidding for council contracts. These questions were introduced in the March 2013 Budget (Cabinet Office – Procurement Policy Note 03/2014) and are already obligatory for central government contracts worth over £5m. They are optional for other public bodies. Councils therefore have the discretion to incorporate these questions into their procurement processes if they so wish (for contracts worth £5m or more – which is the majority of council contracts – or by setting a lower threshold).

It is important to note that, since 2014, the Government has taken further steps to increase the scrutiny of companies bidding for contracts from public bodies. The Crown Commercial Service's Public Contracts Regulations 2015 include new procurement qualification questions (PQQs), which public bodies (including councils) are now obliged to pose to companies bidding for contracts. The PQQs require companies to declare any breach of tax laws in the country in which they are established or in the UK.³⁰ Christian Aid welcomes the introduction of the PQQs. Nevertheless, the PQQs are not as detailed as the tax compliance questions in Procurement Policy Note

03/2014 (see next section below), and critically the PQOs do not ask companies to disclose breaches of tax laws in all countries where a company operates (including developing countries). Hence our request that councils incorporate Procurement Policy Note

03/2014 into their procurement procedures, as they are more detailed and rigorous than other measures. **Richmond Council has already passed a resolution agreeing to do so (see box below). Please help us persuade other councils to follow suit.**

Motion adopted by Richmond Council on 25 Nov 2014:

'This Council notes that the UK Government has taken steps to tackle the issue of tax abuse by companies seeking to secure government contracts for the supply of goods and services and has issued Procurement Policy Note 03/14: promoting tax compliance. Subject to officers reviewing the practical implementation issues, this motion calls for the council's procurement policies to be amended to ensure that all bidders for council contracts self-certify that they are fully tax compliant in line with central government practice.'

Birmingham City Council (the largest council in Europe) has developed a Business Charter for Social Responsibility, which includes a mandatory action requiring suppliers to 'pay their fair share of taxes'. This requirement applies to international as well as locally operating suppliers.³¹ In the light of this charter, Christian Aid now calls on Birmingham City Council to incorporate the tax compliance questions into its procurement procedures.

Procurement Policy Note 03/14: promoting tax compliance – questions

Q1. The supplier must state whether, from 1 April 2013 onwards:

- 1.1.** Its tax affairs have given rise to a criminal conviction for tax-related offences that is unspent, or to a penalty for civil fraud or evasion *and/or*
- 1.2.** Any of its tax returns submitted on or after 1 October 2012 has been found to be incorrect as a result of:
 - HMRC successfully challenging it under the General Anti-Abuse Rule (GAAR) or the 'Halifax' abuse principle *or*
 - a tax authority, in a jurisdiction in which the supplier is established, successfully challenging it under any tax rules or legislation that have an effect equivalent or similar to the GAAR or the 'Halifax' abuse principle *or*
 - the failure of an avoidance scheme that the supplier was involved in and which was, or should have been, notified under the Disclosure of Tax Avoidance Scheme (DOTAS), or any equivalent or similar regime in a jurisdiction in which the supplier is established.

If answering 'yes' to either Q1.1 or 1.2 above, the supplier may provide details of any mitigating factors that it considers relevant and that it wishes the authority to take into consideration.

For example, this could include:

- corrective action undertaken by the supplier to date
- planned corrective action to be taken
- changes in personnel or ownership since the OONC *or*
- changes in financial, accounting, audit or management procedures since the OONC.

In order to consider any factors raised by the supplier, procuring authorities will find it helpful to have the following information:

- A brief description of the occasion, the tax to which it applied, and the type of 'non-compliance', eg whether HMRC or the foreign tax authority has challenged pursuant to the GAAR, the 'Halifax' abuse principle etc.
- Where the OONC relates to a DOTAS, the number of the relevant scheme.
- The date of the original 'non-compliance' and the date of any judgement against the supplier, or date when the return was amended.
- The level of any penalty or criminal conviction applied.

Step-by-step guide

We would like you to approach your local councils (ideally county or city councils) and ask them to incorporate the tax compliance questions into council procurement processes. Below is a step-by-step guide to help you do this.

Step 1

It's important to identify which council you will target – so the first step is to do some research into the local councils in your area. It makes sense to target your own council, but that is not always as simple as it sounds! For example, many people are serviced by two or even three tiers of local government (ie town councils, district councils and county councils).

You can read more about the types of councils on the [Gov.uk website](https://www.gov.uk). Here is a summary of local government structures in the UK and details of the kinds of services they procure from private companies.

County councils are responsible for services across the whole county. These include education, transport, planning, fire and public safety, social care, libraries and waste management.

District councils cover smaller areas than county councils and are responsible for things such as rubbish collection, recycling, council tax collections and housing.

Unitary authorities, city councils and metropolitan boroughs. In some parts of the country, a single unitary authority provides all of the local services that have been listed above. In London and other metropolitan areas, some services, such as fire, police and transport, are provided through 'joint authorities'. For example, in London by the Greater London Authority.

Town councils and parish councils operate at a level below district and borough councils and, in some cases, unitary authorities. They do not have responsibility for the procurement of services, so there is little point in approaching them unless there are town or parish councillors who want to help you persuade the local district or county council to adopt the tax compliance questions.

We would prefer it if you targeted a large county council or unitary authority, as these councils have the largest contracts with private companies.

Step 2: Approach your council

- We recommend that you start by approaching your elected councillors. This is because we want councils to make a public stand against tax dodging. We want to see elected councillors passing a resolution, at a full council meeting, to support the introduction of the tax compliance questions into their procurement procedures. If a motion is passed, we can make a media moment out of it as well – especially if there is cross-party support. In our experience, local councils are likely to be open to making this change through a council motion. Local councils want to project a positive public image and be seen to be acting on things about which the public is concerned. Indeed, many councillors like to think that they are setting standards for other institutions when it comes to social justice issues.
- Most large councils have a cabinet that operates like the cabinet in central government – ie a small group of councillors from the ruling party who make a lot of the decisions in the council. Your best bet is to contact the relevant cabinet member/councillor who deals with procurement. In many councils, this will be the cabinet member for Finance and Resources.
- Start by going to your local council website to find out the name and email address for the relevant cabinet member for Finance and Resources.
- Email or write to the cabinet member for Finance and Resources and attach the special two-page [Briefing for Councillors](#) prepared by Christian Aid. In your letter, explain that you would like the council to introduce the tax compliance questions into its procurement process. Ask for a brief meeting with the cabinet member to discuss how these questions could be introduced and the best way forward. (The cabinet member can advise about next steps, and whether a motion should be presented to the full council assembly or whether it could be introduced through a cabinet report. It will depend on the individual council and its procedures.)
 - If you don't receive any response from the cabinet member, try contacting the councillor for your council ward and ask him/her to approach the relevant cabinet member on your behalf. You can find out who your councillors are at www.writetothem.com

- Alternatively, if you have no joy with councillors, get in touch with the council's procurement officer. This person may be listed on the council website, or you may need to ring up and ask who is in charge of procurement or who you can contact to find out more about the council's procurement procedures. Rather than writing a letter or email, you may find it easier to talk to the procurement officer over the phone or organise a face-to-face meeting if he/she is willing.

Step 3: Meet with the council

Request a meeting with the councillor with responsibility for procurement (this is likely to be the cabinet member for Finance and Resources). Meeting face-to-face will give you the opportunity to explain in more detail why the campaign is important and to hear their opinions. Remember that you don't need to know all the ins and outs of procurement or taxation. We are happy to provide you with briefing materials. Above all, you don't need to be an expert. Rather, you just need to tell them this is important to you.

- When meeting with the relevant councillor (ie the cabinet member for Finance and Resources) or with the council procurement officer, be sure to ask the following key questions:
 - Who in the council makes the decisions about the companies that will be awarded contracts to run council services?
 - What powers do the elected councillors have over the procurement of council services?
 - Is the council aware of the new tax compliance questions issued by the Cabinet Office – which all central government departments are now obliged to address to companies seeking large government contracts and which are optional for other public bodies?
 - Has the council already incorporated these tax compliance questions into its procurement procedures?

- Do you think the council would be willing to incorporate these questions (if it hasn't already) through a motion or resolution?
- If the council procures some of its services through a regional consortium (which procures services on behalf of several councils in the region), would the council be prepared to request that this consortium adopts the tax compliance questions?

For more information about the main consortium bodies used by your local council, please contact campaigns@christian-aid.org or tel 020 7523 2264.

Step 4: Encourage the council to pass a motion or resolution in support of the tax compliance questions

As mentioned, a decision to include the tax compliance questions in the council's procurement procedures could either be made by the council cabinet (a small group of lead councillors) or through a motion or resolution presented to the full council (depending on how things are done in your local council and how it is structured).

- See Appendix 1, on page 9, for a model resolution that you can ask your local councillor(s) to table in a council meeting.

Step 5: Prepare for the response from your council

There are a few possible responses, so it's important to be prepared for each outcome.

Positive response

1. They already ask the tax compliance questions – this is great news.

In response: celebrate the fact that your council doesn't source goods and services from companies that dodge tax. Why not write to the local paper or invite a representative to a local event to speak about why they already do it?

2. They say 'yes' and agree to include the questions – campaign win! You've influenced your council to make sure they don't source goods and services from companies that dodge tax.

In response: hold them accountable for making sure this becomes an official part of their policy. Write to your local paper and let them know that you were

successful! You may also want to tweet or post this success on local Facebook pages. We'd like to hear your campaign story and can also help you with a draft press release.

Please keep in touch with your regional Christian Aid office, which is there to help Christian Aid supporters who want to campaign. **If you're not already in touch with your local office or you have a technical question about tax or procurement, please contact campaigns@christian-aid.org or phone us on 020 7523 2264.**

Negative response

1. The councillor or the procurement officer you contacted does not have the power to implement the policy.

In response: ask him/her to let you know who does have the power and then write to them.

2. The council is a member of a group of councils that share procurement responsibilities through a regional consortium. Some councils won't have the power to make this decision alone and have to follow the wider group's policy.

In response: why not ask him/her to try and get the tax compliance questions included in the procurement policies of the whole group/consortium of councils?

3. The council already rejects tenders from companies that have been prosecuted for tax evasion under the Customs and Excise Management Act 1979, the Value Added Tax Act 1994 and section 71 of the Criminal Justice Act 1993, and therefore there is no need to introduce these tax compliance questions.

In response: explain that

- a) these Acts only refer to companies avoiding paying VAT or excise duties – tax on goods – and don't mention companies avoiding paying tax on profits (the focus of our tax campaigning)
- b) as a result, this does not reveal anything about companies' tax practices in countries outside Europe
- c) the tax compliance questions check companies against the GAAR (General Anti-Abuse Rule), which refers to income tax, capital gains tax, corporation tax etc. (ie they go beyond tax paid on goods)
- d) they also ask companies to declare any tax offences in other jurisdictions (ie they check companies' tax practices beyond the UK/EU).

4. The council has already passed a resolution in support of ActionAid's Towns Against Tax Dodging campaign.

In response: congratulate your council on passing this resolution and explain that Christian Aid fully supports ActionAid's campaign and works closely with ActionAid at a national level. For example, we are campaigning with ActionAid, Oxfam and several other organisations for a new Tax Dodging Bill to be introduced. However, point out that ActionAid's resolution does not call on councils to incorporate the tax compliance questions into council procurement procedures. Therefore, our request is complementary to the ActionAid resolution – and the logical next step for the council to take if they are serious about tackling tax dodging.

5. They may simply not see the policy as important, or might be unwilling to include the tax questions because they're worried about the impact it will have on which companies they choose to source things from.

In response: if the ruling party controlling the council cabinet is refusing to engage, contact councillors from other parties and ask them to raise this issue in a full council meeting. If you still have no joy, let the relevant councillors know that you will inform the local media and the local MP of the council's refusal to discuss this issue. This threat may be sufficient to spur your council into action. But if it isn't, send a press release to your local newspapers and radio, and to the local MP.

Finally...

If and when your local council agrees to incorporate the tax compliance questions into its procurement procedures, please keep in contact with councillors and/or council procurement officers to monitor whether they have in fact taken this action – and hold them to account if they haven't. Contact your regional Christian Aid office or campaigns@christian-aid.org for more advice on how to make sure the tax compliance questions are actually adopted once the council has agreed to do so in principle.

Please keep us informed of your progress and get in touch if you have further questions. If you get stuck or need more information about your council's procurement policies or contracts, we can help you with further research and/or support you in the next phase of your campaign.

Please contact campaigns@christian-aid.org or phone us on 020 7523 2264.

We can put you in touch with the Christian Aid office in your region if you are not already in contact with them.

Good luck. Thank you for joining our campaign to local councils. We really appreciate your help.

Appendix 1

Model resolution for adoption by local councils

This council recognises:

1. The growing awareness of tax avoidance and tax evasion and their impact in recent years.
2. The importance of curtailing and eventually eliminating tax avoidance and evasion in the local economy if a sound market economy is to be created in which all traders, whether locally or nationally based, can compete on a level playing field to provide the goods and services that our community needs.
3. The wider impact of tax avoidance and evasion on our national economy, where the gap between tax income collected by our national government and that which would be due if tax law was complied with, as parliament intended, is not less than £35 billion a year in the estimate of HM Revenue & Customs and may be substantially higher in the estimate of others; and that this tax gap does, inevitably, impact upon the level of income available to this authority to undertake its work in our local communities.
4. The impact of tax abuse internationally, and in particular its cost to developing countries (many of which have close relationships with persons living in our communities), which as a result of tax avoidance and evasion by multinational corporations are estimated to lose sums greater than the amount they receive in development aid each year, with consequent impact on our relationships with those communities.
5. That the UK Government has taken steps to tackle the issue of tax avoidance and evasion by companies seeking to secure contracts for the supply of goods or services and has issued Procurement Policy Note 03/14: promoting tax compliance, about which it says: 'A new policy was announced in the March 2013 Budget on the use of the procurement process to promote tax compliance. This applies with effect from 1 April 2013 to all central government contracts of more than £5 million. Suppliers bidding for these government contracts must self-certify their tax compliance.'

This council now agrees that:

1. Both tax avoidance and tax evasion represent a threat to the operations of this council, the services that it supplies to the communities that it represents, the effective operation of the local economy, our national economy, the economies of other countries and our relationships with them.
2. As a consequence of the noted threats created by tax abuse within and beyond our communities, this council wishes to take action to tackle tax abuse in all its forms and as a result:
 - a. Requires that the chief executive of the council notes Procurement Policy Note 03/14: promoting tax compliance, and adapts it for use as part of the procurement procedures of this council, excepting that the resulting policy shall apply to all companies bidding for contracts exceeding £xxx,000 in value, and to report back on this issue not later than xx xxx 2015.
 - b. Requires that those who represent this council, when making decisions regarding investments that fund the pensions payable to past and present employees of this authority, take tax avoidance and evasion into consideration when assessing the suitability of those companies in the shares of which such funds might be invested.
 - c. Agrees that this council will actively support campaigns by HM Revenue & Customs and others, including non-governmental organisations, that encourage tax compliance and an end of tax abuse in the area covered by this council and beyond.
 - d. Authorises the necessary expenditure to implement these proposals.
 - e. Requires a report back on progress made with regard to each of these proposals, not less than once quarterly for the next three years.
 - f. Requires that the council actively publicise this policy.

Appendix 2

Full responses from Experian and Serco regarding the company case studies (p. 3)

Experian response: 'We were surprised by the subsidiary figure you provided, which is materially incorrect. As a large, global business we operate in many countries across all continents, which is reflected by our global subsidiary structure. One of our overriding principles is that we comply with all tax laws in the countries and jurisdictions that we operate in. Peru, which you mention, represents one of the 32 credit bureaus we operate around the world. Playing an instrumental role in tackling financial exclusion, our credit bureau services help people and businesses in developing and developed countries to get fair and affordable access to essential, everyday services.'

Serco response: 'Serco is an international business, and in each of the territories or countries where we have subsidiaries, and you have listed, we have a genuine business presence, contracts with local customers, employ local people and have local business premises. For example, in Jersey we run leisure centres and in Bermuda we provide air traffic control services. We need to be in these countries to provide these services. Note – we no longer have a subsidiary in Singapore, where we previously delivered education services.'

- As we make clear in our recently published annual report for 2014, we pay all the taxes that are due in the countries that we operate, where we provide services and where we employ local people.
- Serco provides services to the UK Central Government and is therefore already fully compliant with the standards that you are calling for local council contracting.
- Although you have a statement saying, "Christian Aid has seen no evidence to indicate tax avoidance or evasion by Serco," by including a case study about Serco you are in inappropriately suggesting or inferring that Serco is doing something wrong or inappropriate which you already acknowledge we are not.'

Endnotes

1. www.christianaid.org.uk/Images/false-profits.pdf

2. Measuring tax gaps, 2013 edition: tax gap estimates for 2011-12, HM Revenue & Customs, 2013, p4.

3. www.gov.uk/government/uploads/system/uploads/attachment_data/file/223814/whole_of_government_accounts_year_ended_31_march_2012.pdf

4. www.amec.com/careers/ghana

5. www.christianaid.org.uk/ActNow/if-enough-food/stories-case-studies/tax-ghana-hunger-solution.aspx

6. www.christianaid.org.uk/whatwedo/africa/ghana.aspx

7. www.christianaid.org.uk/ActNow/if-enough-food/stories-case-studies/tax-ghana-hunger-solution.aspx

8. www.amec-ukenvironment.com/mar15_f.html and www.amec-ukenvironment.com/serv03_f.html

Maldon District Council: www.maldon.gov.uk/LDP/pre-submission/2%20Design%20and%20Climate%20Change/EB003%202012%20Air%20Quality%20Updating%20and%20Screening%20Assessment%20for%20Maldon%20District%20Council.pdf

Alternatively, this list could be used: www.amec-ukenvironment.com/index.html

9. www.actionaid.org.uk/campaign/ftse-100-tax-haven-tracker

10. Based on data in Christian Aid report FTSEcrecy: the culture of concealment throughout the FTSE, May 2014: Data tab S1-3, www.christianaid.org.uk/images/FTSEcrecy-report.pdf

11. www.actionaid.org.uk/campaign/ftse-100-tax-haven-tracker Based on data from Companies House and Companies House complaints mechanism when companies had not filed information on subsidiaries – last updated in 2013.

12. <http://translate.google.co.uk/translate?hl=en&sl=es&u=http://www.experian.com.pe/&prev=search%3Fq%3Dexperian%2Bperu%26biw%3D1280%26bih%3D901>

13. www.nationmaster.com/country-info/profiles/Peru/Economy/Poverty

14. www.christianaid.org.uk/whatwedo/the-americas/peru.aspx

15. www.experian.co.uk/assets/public-sector/case-studies/Local-government-2-pager-Sep11_v3.pdf

16. www.actionaid.org.uk/campaign/ftse-100-tax-haven-tracker

17. Based on data in Christian Aid's report: FTSEcrecy: the culture of secrecy throughout the FTSE, May 2014: Data tab S1-3, www.christianaid.org.uk/images/FTSEcrecy-report.pdf

18. www.actionaid.org.uk/campaign/ftse-100-tax-haven-tracker Based on data from Companies House and Companies House complaints mechanism when companies had not filed information on subsidiaries – last updated in 2013.

19. www.serco.com/about/ataglance/index.asp

20. www.nationmaster.com/country-info/profiles/India/Economy/Poverty

21. www.enoughfoodif.org/issues/tax

22. www.christianaid.org.uk/whatwedo/asia/india.aspx

23. www.sharedserviceslink.com/news/serco-to-generate-25m-savings-for-hertfordshire-county-council#sthash.NDlxLMko.dpuf

24. <http://www.lincolnshireecho.co.uk/Serco-deal-takeover-Lincolnshire-County-Council/story-21256281-detail/story.html>

25. www.serco.in/aboutus/OurStoryinIndia.html

26. www.serco.in/Services/index.html

27. www.serco.in/media/IncomeTaxDepartmentHiresSerco.html

28. www.actionaid.org.uk/campaign/ftse-100-tax-haven-tracker

29. www.actionaid.org.uk/campaign/ftse-100-tax-haven-tracker Based on data from Companies House and Companies House complaints mechanism when companies had not filed information on subsidiaries – last updated in 2013.

30. Crown Commercial Service (CCS), 2015. Public Contracts Regulations 2015: New requirements relating to Pre Qualification Questionnaires to help businesses access Public Sector contracts (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/417963/4279-15_GN_PQQ_Lord_Young_Guidance.pdf).

31. www.birmingham.gov.uk/cs/Satellite?c=Page&childpagename=Corporate-Procurement-Services%2FPageLayout&cid=1223429308337&pagename=BCC%2FCommon%2FWrapper%2FInlineWrapper

To find out more about the charter email: bbc4sr@birmingham.gov.uk

