

## Summary for Overseas Travel WENDI 2018-2019

Name	Tembo Nakamoto
School	Graduate School of Advanced Integrated Studies in Human Survivability
Grade	3 <sup>rd</sup>
Supervisor's name	Dr. Yuichi Ikeda
Travel period	2018/12/10-2018/12/16
UN agencies / International organization visited	The Organisation for Economic Co-operation and Development
Theme of overseas travel	Effective and accountable taxation for sustainable development

### Outline of the activities (4 pages including photos, figures, etc.)

#### (1) Global leadership

The applicant thinks that it is the person with global leadership who can work hard for the happiness of other people. Therefore it is a good chance to learn what foreign researchers study and how they carry out their researches, and how staff at international organizations work together and solve the problems the world faces.

The applicants were able to know some of them by making a presentation at a conference, getting some feedback toward my research, exchanging information with researchers from various countries and visiting international organizations. I am utilizing what I learned through the activities to get global leadership.

#### (2) Scientific significance

For fair and fair economic activities, each jurisdiction has enacted laws and regulated economic activities took place in its own jurisdiction. On the other hand, since the 1990s, globalization has led to

a sharp increase in cross-border economic activity.

The economic activity in one jurisdiction is governed by the laws of that jurisdiction, but the economic activity across borders is regulated by the combination of the laws of the concerned jurisdictions. However, there are various differences in the definitions of each jurisdiction's law because they are made under different concepts.

The various differences cause a serious problem which is unexpected loopholes. One of the examples is tax law. Cross-border economic activities are taxed by a combination of the tax laws of the concerned jurisdictions. It has become an international matter for some companies to avoid or mitigate aggressively their taxable amounts in the concerned jurisdictions legally by using the differences between tax laws in each jurisdiction.

### (3) Originality/Universality

The purpose of the applicant's research is to contribute to the realization of fair market competition by eliminating loopholes in tax laws. For that, the applicant is researching what kind of revision of the tax laws can remove the loophole of them.

The characteristic of the applicant's research lies in its research method. As mentioned above, the cross-border economic activity is regulated by the combination of the laws of the concerned jurisdictions. The applicant think that the tax laws functions as if they were a single system due to the globalization of the economy, although the tax laws do not follow single concept. Under this context, the loopholes in the tax laws can be considered as the vulnerability of the system made of the tax laws. The applicant's research uses the method called network analysis, and try to find where the vulnerability is

in the system of international taxation and how the vulnerability is gotten rid of.

The applicant presented a part of the research results at Complex Networks 2018: The Seventh International Conference on Complex Networks & their Applications held at Cambridge University.



Venue (The picture is at <https://www.2018.complexnetworks.org/venue>)

#### (4) Reasons and motivations for visiting UN agencies / International organizations

The Centre for Tax Policy and Administration of the Organization for Economic Co-operation and Development analyzes the tax laws of each jurisdiction and makes policy recommendations to various jurisdictions in order to eliminate such loopholes in the tax laws. The applicant visited the Organization for Economic Co-operation and Development to learn how they analyze tax and coordinate interests of each jurisdiction to recommend the better policy.



The OECD (The picture is at [www.leparisien.fr](http://www.leparisien.fr))