



## Corporate Taxation and Sustainability

Term 1 – 2021

The World's First Online Course in Responsible Tax Behaviour

### Type of training:

Flexible, online education with hands-on assignments, plus optional live sessions for deeper insights

### Time commitment:

Core curriculum 10 hours (+10 hours optional Q&A and feedback sessions)

### Start & end dates:

Term 1: 6th September – 15th November

### Price:

950€ per participant\*

Two colleagues for the price of one when both Tax and Sustainability functions are represented\*\*

\* Members of CSR Europe's network of National Partner Organisations are eligible for a special member's price. Contact CSR Sweden (details below) or your local NPO for more details.

**(CSR Europe's National Partner Organisations)**

\*\* Second participant subject to base registration and platform fee of 100€

Registration is now open. Please contact [info@csrsweden.se](mailto:info@csrsweden.se) for registration instructions or with any questions about the course.

**The course is held by CSR Sweden and Lund University, together with CSR Europe.**

## Background

Sustainability is becoming increasingly important for business success. Rarely, however, are the implications of corporate taxation recognised – or even understood – as being an integral part of the global sustainability conversation. Knowledge about this crucial link needs to be integrated into both the Tax and Sustainability functions and processes of an organisation in efficient and cost-effective ways. Online education and training combined with applied assignments supports this type of effective integration.

## Is this course for You?

This course is designed for professionals working in and around the tax function at multinational companies and their sustainability counterparts. The course is conducive to both individual and group participation, and where possible and relevant, it is highly encouraged for colleagues from both tax and sustainability to engage in the course together.

## Aims of the Course

The purpose of the Corporate Taxation and Sustainability course is to provide professionals with the foundational perspective, insights, frameworks, inspiration and network they need to carve out and launch their own responsible taxation journey.

## Benefits of the Course

Upon completion of the course, participants will be able to:

- Link the implications of corporate taxation to the UN Sustainable Development Goals as well as in the context of leading frameworks such as ecosystem services, planetary boundaries, and the Well-being Index.
- Frame critical developments and forces shaping the tax system landscape stemming from international initiatives, tax advisory, civil society, taxpayer and hybrid networks.
- Understand the investment community's growing prioritisation of responsible tax behaviour as a component of ESG and recognise emerging expectations on tax policy, governance and transparency.
- Critically and constructively reflect on the company's current alignment of CSR with its approach to taxation.
- Relate what their company is doing to other leading companies considered as frontrunners in responsible taxation.
- Identify promising tools and frameworks to effectively support a responsible tax platform and journey
- Consider options and opportunities in their company role for promoting responsible taxation and contributing to overall sustainable performance of the company.
- interested participants can explore how to further align their business strategy and operations towards a more responsible and transparent tax behaviour through CSR Europe's services and support.
- Upon completion of the Course, participants will receive a Certificate of Completion endorsed by Lund University Sustainable Future Hub, CSR Sweden and CSR Europe.

## Course Structure

In order to provide the flexibility companies need, the 10 hours of Core material – digital lessons and assignments – can be self-paced and completed over the ten week period, with weekly milestones suggested as a guide. The Optional component – 10 additional hours of live Q&A sessions and peer feedback sessions – is spread evenly across the ten weeks, and requires completion of related Core material as a prerequisite for participation. The digital lessons are organised into three Modules with six Lessons each. Lessons are typically 10–20 minutes in length and feature one or more expert practitioners and/or scholars along with Learning Checkpoints and various interactions including quizzes.

*“I have seen how the role of corporate tax has changed over several decades and how this is at odds with aspirations of corporate social responsibility. I am really encouraged to see the launch of this much needed education, and am happy to have contributed.”*

**Reuven S. Avi-Yonah, Professor of Law,  
University of Michigan**

The four assignments are aligned with the digital lessons, and are designed to need one hour to complete on a meaningful level, while some participants may find that additional time on the assignments is valuable. Live feedback sessions with peers and the course tutor are optional, and offer an opportunity to further explore and share ideas and insights related to the assignment topics.

Five one hour (optional) Q&A sessions with selected expert practitioners and scholars from the course provide an opportunity for interested participants to request further clarification, detail, context, practical examples, etc. These sessions will be available as recordings to participants not able to attend the Live session.

*“As the leader of a global tax justice advocacy network, I keep my finger on the pulse of trends and developments in tax systems and behaviours around the world. I'm delighted to offer my perspectives to this important course and look forward to constructive outcomes!”*

**John Christensen, Director and Chair of the Board,  
Tax Justice Network**

Completion of the Lessons and Assignments (i.e., the Core material) is required to receive the Course Certificate.



## Course Outline Term 1 – 2021

### Getting Started: Course Introduction

The Course Introduction welcomes course participants and frames corporate taxation as a sustainability question. The course objectives and structure are laid out, along with a recommended approach for engaging in the course content.

The broad mix of contributing experts is presented, with each providing the backstory shaping their interest in responsible taxation.

*“Taxes are one of the ways in which business contributes to society. Increasing the coherence between tax behaviour and the wider sustainable business strategy also has the potential to better show a company’s total contribution to society, manage its reputation and increase its social credentials. This is why this e-course is a great tool to help those companies who want to embark on the journey of becoming more responsible and transparent in their tax behaviour.”*

Lorena Sorrentino, Senior Project Manager, CSR Europe

### Module 1: Urgency and Agency

The first module establishes the historical context shaping today’s predominant challenges and issues related to multinational corporate taxation, and explores critical concepts of tax dodging, evasion and avoidance and their impacts. As well, the legal context for managers’ responsibility toward shareholders, and their degree of discretion, is examined. Participants are asked to explore their companies’ own history, context and interpretations regarding the role of tax.

### Module 2: Navigating the Landscape

The lessons in Module 2 broaden the perspective and tee up a range of critical factors defining the landscape for responsible tax, not the least of which regards planetary sustainability and well-being. Various views and aspects of tax havens are examined, and challenges of tax transparency are explored. The role of the OECD and its BEPS framework, as well as the roles of tax advisory services and tax justice advocates are described as key components influencing the global tax system. Using chosen company examples, participants are asked to consider the degree of alignment between sustainability and tax strategies.

*“The OECD has been spearheading efforts to promote responsible business conduct in all areas, including taxation. It’s more important now than ever. We applaud private sector efforts to embrace responsible tax behaviour at the corporate level. It’s a pleasure for me to provide participants in this unique course with insights from the OECD perspective.”*

Grace Perez-Navarro, Deputy Director,  
Centre for Tax Policy and Administration, OECD

### Module 3: Guidance & Inspiration

The final module equips course participants with practical insights and tools for shaping a responsible tax platform in their own companies. A number of leading frameworks are explained, including a particular emphasis from the investor perspective, and the responsible tax journeys of frontrunner companies Unilever and Vattenfall are detailed by the individuals driving these efforts in the respective cases. Participants are asked to structure a draft tax policy along with initial key messages.