

## BEPS INTERVIEW PARTICIPANT INFORMATION SHEET

### Version 5

*Before you decide to take part in this interview it is important for you to understand the purpose of the research and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. A member of the team can be contacted if there is anything that is not clear or if you would like more information. Take time to decide whether or not you wish to take part.*

*This information sheet details the title of the project, the purpose of the study, the description of the involvement required and your rights as a participant.*

***Title of the research project: A New Model of Global Governance in International Tax Law Making 'GLOBTAXGOV'***

#### ***Purpose of the study***

This interview is part of the research project "GLOBTAXGOV" funded by the European Research Council and carried out by Prof. Dr. Irma Johanna Mosquera Valderrama (principal investigator and project manager) and Frederik Heitmüller (PhD researcher).

The purpose of this study is to gain insight into the influence of actors ("participants") in the implementation of the OECD -Base Erosion Profit Shifting Project ("BEPS") 4 minimum standards<sup>1</sup>. In the 8 countries of research, the participants are tax directors of companies, government officials, tax advisors, business associations, tax scholars, regional tax organization representatives and international tax organization representatives. The interview asks for information regarding the participants' views on the practical problems in the implementation of the OECD BEPS 4 minimum standards in their jurisdiction. The participants will be interviewed by Frederik Heitmüller (PhD researcher) under the supervision of Prof. Dr. Irma Johanna Mosquera Valderrama.

#### ***Involvement required***

The interview will take place remotely. Therefore, the interviewer Frederik Heitmüller (PhD researcher) will be contacting you to arrange the interview considering your availability and the time as well as the technical details. You may prefer a telephone interview or a video call. With regard to the latter, the interviewer will agree with you on the service to be used for the call, to make sure that there are no technical problems, doubts about privacy or violations of organizational information management policies.

We kindly ask you to answer the interview questions to the best of your ability, considering also your personal opinion and professional experience. We ask you to be extensive in your responses helping the researcher to obtain sufficient and rich data. The interviewer (PhD researcher) will discuss the responses provided with the principal investigator considering the audio-recordings and the interview's questionnaire. After this we might come back to you with clarification questions. Should you wish to review the notes taken during the interview or the transcripts, we kindly ask you to mention this to the interviewer.

#### ***Your rights as a participant***

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<sup>1</sup> The four minimum standards deal with Harmful Tax Competition, Treaty Abuse, Country by Country Reporting and Alternative Dispute Resolution. These are BEPS Action 5, 6, 13 and 14 respectively.

You are under no obligation to answer the questions of this interview and may withdraw at any time and any entered data will be deleted without being analyzed. You may skip or refuse to answer any question.

### ***Audio recording***

You may choose to give your consent to an audio recording of the interview. The recording would contribute to the accuracy of the information provided by you and would only be listened to by Dr. Irma Johanna Mosquera Valderrama (principal investigator) and Frederik Heitmüller (PhD Researcher), as well as by research staff supervised by the aforementioned researchers and subject to a confidentiality agreement (hereafter, GLOBTAXGOV research staff). The recording would be used for writing down a transcript of the interview, which will help with the analysis of the answers given by the participant. The transcript will identify the industry, sector and jurisdiction of the participant, but will contain no personal data such as name, date of birth, address, or religious beliefs, if mentioned during the interview. The recordings will be transcribed by a member of the research team. If you agree, the automatic speech recognition service Amberscript or the in-built automatic transcription service to Microsoft Teams will be used to facilitate the transcription process. The audio recording will be destroyed by the end of this project. If you prefer not to have the interview recorded or background noise would affect the quality of the recording, the interviewer will take written notes of the conversation.

### ***Data storage***

All personal data used in this project including data collected in the information sheets, informed consent forms, surveys, databases, and recruitment questionnaire will be destroyed by 31 July 2033 (ten years after completion of this project in accordance with the Leiden University policy). The interviews in this study do not represent any obvious risk neither at the societal nor at personal level.

### ***Use of research results***

The interview results will only be made available in an anonymized format, so that third parties have no means to identify the individuals or organizations involved unless you give your consent to be quoted personally. Normally, attributions will be done for example in the form: "A tax lawyer from [insert country] mentioned that...". The researcher will take care to ensure that other information in the interview that could identify yourself is not revealed. Results will be presented at conferences by Prof. Dr. Irma Johanna Mosquera Valderrama (Principal Investigator) and Frederik Heitmüller (PhD researcher). The findings of the research will also be used for the writing of articles for academic journals and two PhD dissertations to be ready for publication in 2023.

### ***Applicable legal framework for privacy and confidentiality***

The interview results will be subject to the rules of privacy and confidentiality of your jurisdiction and of the relevant EU Directive on data protection (Directive 2002/58/EC) and the General Data Protection Regulation (GDPR) (Regulation (EU) 2016/679) and relevant national legislation of your country. If you have any questions or concerns regarding your data protection rights as a participant in this research study, please contact the Data Protection Officer per mail at [privacy@bb.leidenuniv.nl](mailto:privacy@bb.leidenuniv.nl). This project has file number 758671.

### ***Unexpected findings policy***

In the unlikely event that project researchers incidentally collect information or data that appears to disclose criminal or illegal activity, the project researchers will follow the relevant legislation in the

country where the research is being carried out. Where the law is silent or incomplete, guidance from the Faculty Ethics Advisory Board that approved the research will be sought. If you have any questions regarding unexpected findings policy, please contact the Research Ethics Committee per mail at [ethiekendatacie@law.leidenuniv.nl](mailto:ethiekendatacie@law.leidenuniv.nl).

### ***Contact and Questions***

If you have any questions or concerns about the nature of the study or the methods being used in this study, please contact Prof. Dr. Irma Johanna Mosquera Valderrama (Principal Investigator) and Frederik Heitmüller (PhD Researcher) per email at [i.j.mosquera.valderrama@law.leidenuniv.nl](mailto:i.j.mosquera.valderrama@law.leidenuniv.nl) and [f.heimuller@law.leidenuniv.nl](mailto:f.heimuller@law.leidenuniv.nl) respectively.

The project has received ethical approval from the Research Ethics Committee of the Faculty of Law of the University of Leiden. If you have any questions or concerns regarding your rights or welfare as a participant in this research study, please contact the Research Ethics Committee per mail at [ethiekendatacie@law.leidenuniv.nl](mailto:ethiekendatacie@law.leidenuniv.nl).