

## Constitution

### Centre for the Analysis of Taxation (CenTax)

#### 1. Aims

The core aim of the Centre will be to provide a place for its academic members to pursue and achieve the ambition to become the UK's leading centre for research excellence in UK wealth tax and deliver real world change through policy reform, in partnership with LSE and other stakeholders. To realise this vision, the Centre intends to:

- **generate new empirical evidence** on the characteristics, behaviours, and economic impacts of the UK's top earners and the wealthy;
- **design new tax policies** that are evidence-based, transparent about their normative basis, and implementable;
- **influence tax policymaking** by liaising directly with government and third-sector actors throughout the research process;
- **inform public understanding** by communicating findings accessibly and compellingly through our own outputs and via the media; and
- **stimulate the development of a new cohort of researchers** in this field, by recruiting and supporting ECRs, from PhD research assistant level, creating a career pathway and training opportunities.

#### 2. Membership

As of October 2024, the membership will include (by invitation):

Academics from the Department of Economics, UoW and the School of Law and International Inequalities Institute, LSE. CenTax engages with a range of Research Fellows who are based in other institutions, their membership will be formalised through CenTax's governance framework. CenTax will look to establish a 'Research Associate' network comprising of other faculty academics that the Directors are collaborating with. Centre membership will be by invitation of the Directors, following consultation with the Centre's Management Committee.

#### 3. The Directors

Arun Advani (UoW) and Andy Summers (LSE) are the founders of CenTax and external funding has been awarded based on their Directorship of CenTax (see terms and conditions of Abridn Financial Fairness Trust as an example). It is not anticipated that the Directors position will change. The appointment of Arun Advani as Director has been approved by Head of Department of Economics and Arun Advani formally reports to HoD. The Directors will be responsible for setting out the strategic aims and vision for the centre, as well as overseeing the day-to-day activities, with support from the CenTax Management Committee.

#### 4. Management Committee

The Centre Management Committee will be responsible for the day-to-day administration and activities of the centre, including research, project management of external funding, communication with stakeholders and ongoing strategic development. It will initially comprise of the Directors, CenTax Manager and CenTax Communications and Public Affairs Manager. The Committee will meet on a regular basis, to be determined.

#### 5. The Advisory Board

CenTax has two Advisory Boards, both with unique functions. Each Advisory Board will meet every 6 months and will be supported by the CenTax Manager who will formalise meeting times, agendas and complete minutes.

**Academic Technical Board** – chaired Michael Devereux (Professor of Business Taxation at University of Oxford). Seven members in total including academic economists, tax partners, senior current and former HMRC staff, and (funder) Nuffield Foundation. The board provides advice on research methods, with expertise in public economics and tax law and administration.

**Policy Board** – chaired by Gemma Tetlow (Chief Economist at Institute for Government). Seven members in total including representatives from OECD, Resolution Foundation, Scottish Fiscal Commission, a former senior HMT advisor, and (funder) Nuffield Foundation. The board provides advice on policy outputs, communications and public engagement.

Technical Board		
Name	Position	Role
Mike Devereux	Director of Centre for Business Taxation, Oxford	Chair
Mubin Haq	Abrdn Financial Fairness Trust	Funder
Anvar Sarygulov	Nuffield Foundation	Funder
Kate Smith	Assistant Professor of Economics, LSE	Academics
Nimesh Shah	CEO, Blick Rothernberg	Practitioners
John Barnett	Head of Client Work, Burges Salmon, Chair of CIOT Technical Committee	Practitioners
Cameron Wilson	Ex-Policy and Portfolio Lead, Wealthy Team, HMRC	Civil Service
Katy Peters	Chief Economist, HMRC	Civil Service
Policy Advisory Board		
Name	Position	Role
Gemma Tetlow	Chief Economist, Institute for Government	Chair
Anvar Sarygulov	Nuffield Foundation	Funder
Sarah Perret	Head of Personal and Property Taxes, OECD	Thinktank
Mike Brewer	Chief Economist, Resolution Foundation	Thinktank
Shreya Nanda	Ex-Chief Economist, Social Market Foundation	Thinktank
Jane Page	Ex-Senior Policy Advisor focused on high income and wealth, HMT	Policymakers
Graeme Roy	Chair, Scottish Fiscal Commission	Policymakers

## **6. Financial Responsibility**

As this is a Category III University Research Centre, the Head of Department retains formal responsibility for the financial operation of the Centre in line with the University's Financial Regulations, in consultation with the Director of the Centre.