

Timothy William Law

Tel: [REDACTED]

E-mail: [REDACTED]

Nationality: **British**



I am an independent consultant with more than 18 years' experience of tax, governance and transparency policy and implementation. I gained this experience both as an employee of Anglo American plc, a FTSE 100 mining company and as a consultant.

From 2003-14, I led Anglo American's efforts on revenue transparency, managing virtual teams collating financial and other data across countries in Africa, Asia, Europe, and Latin America, including Brazil, Chile, Colombia, Peru, Venezuela. I have been part of the policy debate around transparency and ethical business behaviour for all of that time.

I have developed and run training and capacity building for private sector, government and civil society audiences in different countries, including in Latin America. I have written content for publication and advised on communication strategy around ethical business behaviour and good governance.

I have been an independent consultant for 6 years, operating as Engaged Consulting Limited, and in that time, I have delivered technical assistance projects to countries implementing improved tax, governance, beneficial ownership registers, EITI requirements or similar in Africa, the Americas and Central Asia, including being Team Leader on a 2 year USD 600,000 project, funded by the Asian Development Bank, to support the State Oil Fund of Azerbaijan with the implementation of a public beneficial ownership register. In particular, that has included EITI projects in Albania, Ethiopia, Ghana, Nigeria, Papua New Guinea and Trinidad and Tobago.

I also co-authored a number of papers for DFID on governance and transparency, including on beneficial ownership transparency and commodity trading transparency.

In 2016, I was voted number 5 in the #economia50 most influential commentators on finance on social media, and my firm, Engaged Consulting, was the winner of the Tolley's Taxation Award 2017 for Best Independent Consulting Firm and a Finalist in the same category in 2020.

Experience

- Ghana EITI: Conducted commodity trading transparency reporting pilot project
- Ghana Registrar General: Supporting the implementation of an economy-wide public register of beneficial ownership
- Papua New Guinea EITI: delivering scoping study on transparency of state-owned enterprises
- Albania EITI: delivering scoping study on environmental impact reporting
- Nigeria EITI: member of team acting as independent administrator for 2018 and 2019 oil and gas reports and 2019 solid minerals report

- Trinidad & Tobago: delivered revised beneficial ownership register including gap analysis and revised reporting process for EITI
- Ethiopia EITI: delivered beneficial ownership scoping study
- Azerbaijan: supported the state oil fund implement its roadmap for beneficial ownership disclosure for the extractive industries for a Asian Development Bank funded project

Business leadership

- Team Leader on a \$600,000 ADB-funded project to implement beneficial ownership transparency in Azerbaijan
- Global project implementing tax transparency tools and analysis across all jurisdictions for a major FTSE100 mining company
- Participated in transparency policy debates and development from 2003 onwards, including meetings with the International Accounting Standards Board, OECD, International Chamber of Commerce, CBI and the Institute of Directors
- Provided direct briefings on tax and transparency matters to UK Treasury Ministers, HMRC, Chairs of the UK Public Accounts Committee, EU Directors General, the OECD and the UK/EU missions of numerous jurisdictions.
- Business Finance Professional and Fellow of the Institute of Chartered Accountants in England and Wales

Languages: native English, some French

Career

Director, Engaged Consulting Ltd, 07/14 - present

- Leading and contributing to teams delivering technical assistance to countries implementing improved governance, beneficial ownership registers, EITI requirements or similar in Africa, the Americas and Central Asia.
- Building tax and finance reporting tools and processes.
- Designing and delivering training and capacity building.
- Providing independent third-party analysis of tax reputational exposure.

Senior Policy Advisor, Portland Europe (formerly GPLUS), 07/14 - present

- Portland is a global strategy communications and public affairs agency providing advice to governments, businesses and industry bodies.
- Clients have included many large multinational businesses, industry bodies and governments.
- Delivering support and advice to clients on tax policy matters at a national, EU and international level.

Senior Tax Manager: Policy, Anglo American plc, 02/02 - 07/14

- Led Anglo American's efforts on tax governance and transparency for over 10 years, including collating, reviewing, and validating data for external publication.
- Writing content for sustainable development reports and other publications on tax, economic contribution and corporate responsibility including in Australia, South Africa, Brazil, Peru, Colombia and Zimbabwe.

Tax Manager, Carlton Communications plc Engaged Consulting Ltd, 04/98 - 01/02

- Broad compliance, reporting and advisory experience gained working in head office tax team
- Responsible for the tax affairs of the parent company, media, television and advertising subsidiaries in the UK and Ireland
- Lead global tax reporting process to tight reporting deadlines using HFM consolidation package
- Designing and delivering internal training courses

Tax Supervisor, Coopers & Lybrand, 08/93 - 04/98

- Broad experience across a wide range of taxes
- Servicing listed plc.'s, private companies, inward investors and high net worth individuals, including tax audits, compliance, corporate transactions, personal taxes and ad-hoc projects

Memberships & Publications

Business Finance Professional and Fellow of the Institute of Chartered Accountants in England and Wales

Publications

- Towards a Global Norm of Beneficial Ownership Transparency, Adam Smith International, March 2019:
https://issuu.com/adamsmithinternational/docs/towards_a_global_norm_of_beneficial_9f6920e1fce9a4?e=17200343/68429367
- Beneficial ownership disclosure in Azerbaijan project reports:
<https://www.oilfund.az/en/fund/relations/ownership>
- Ghana commodity trading pilot project:
http://www.gheiti.gov.gh/site/index.php?option=com_phocadownload&view=category&id=42:trading-reports&Itemid=54

- Ethiopia beneficial ownership scoping study: <https://eiti.org/document/ethiopia-beneficial-ownership-scoping-study>
- Author of articles in Tax Journal: <http://tinyurl.com/jefsa69>
<http://tinyurl.com/jzkdfbj>

Education

University of Oxford, 10/90–07/93

Gained: **MA (Hons) in Physics**

Dr Challoner's Grammar School, Amersham, UK, 09/83 –07/89

Gained: **Four A' levels in Maths, Further Maths, Physics and Chemistry**