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Cameras in the Courtroom

by
Asraa Al-Khazraji

"Justice must be seen to be done," – courts minister Helen Grant.

After years of campaigning by broadcasters, cameras are finally allowed in the courts of England and Wales. Since the Criminal Justice Act of 1925 photography, filming and sketching have been banned in all courts apart from the Supreme Court. Permission has been granted to show civil and criminal cases at the Court of Appeal. Simon Bucks, an associate editor at Sky News, said in an interview, "we have been campaigning along with the other broadcasters in Britain to get cameras into courts for about 10 years. We believe that cameras are the best way of extending the public gallery to the public who are unable to go to court."

The Crime and Courts Act 2013 sets out the conditions under which the prohibitions on filming and broadcasting from court will be lifted.

How will the cases be filmed?

Four cameras will be used: one is set as a wide shot; another positioned in a bookcase, which provides a view of the bench and the judges entering court, and two more above and behind the judges look down on prosecution and defence lawyers. Lawyers' arguments, and the judges' summing up, decision and (in criminal cases) sentencing remarks will be filmed. Victims, witnesses and defendants will not be filmed. Civil cases can be broadcast almost in real time, though there will be a 70-second delay built into the feed to allow for contentious material to be removed. Criminal appeals must be recorded and only broadcast if a retrial has not been ordered, in case a future jury member becomes familiar with the evidence.

Media organisations will be covering the costs of filming and Matt Nicholls, a single video-journalist who works jointly for those organisations (Sky News, ITV, BBC, and the Press Association) will be responsible for filming. Mr Nicholls has said, "there are very strict rules on what we can and cannot shoot" and that "you can't show a reaction

shot of a judge.... there's no swearing or graphic language, or anything that legally we can't broadcast". Nicholls is able to censor the broadcast feed by muting the sound or cutting the video on the direction of the judges.

The first case broadcasted was a case of counterfeit coins. Alexander Cameron QC (Prime Minister David Cameron's brother) was representing the ringleader of a coin forging scam. Cameron failed in his bid to appeal against the sentence.

How beneficial is the footage?

This move has been widely seen as a groundbreaking development for British democracy. It allows increased transparency and according to James Harding (BBC director of news and current affairs), this is a "significant step on the way to helping millions of viewers gain a greater understanding of how

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Is Bermuda really a tax haven?

by
Stacey Smith

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Lets set the record straight. Bermuda, the beautiful pink sand-sprinkled island in the North Atlantic, may be only 21 square miles but it is certainly more significant than its spot at the top of the infamous "Bermuda Triangle". It cannot be denied that Bermuda is a leading centre for international business, particularly within the reinsurance and insurance industries. However, this British Overseas Territory has often been linked with other offshore jurisdictions like the Cayman Islands that are branded with the ugly term "Tax Haven."

Over the summer UK Prime Minister David Cameron summoned senior ministers of various Overseas Territories and Crown Dependencies to the UK to discuss tax evasion. Bermuda was among the group and the label "tax haven" was vehemently challenged and disproven by Bermuda's Minister of Finance Everard (Bob) Richards and Premier Craig Cannonier.

These discussions took place in the lead-up to the G8 summit, which was held in Northern Ireland on June 17th and 18th. Chaired by the UK, David Cameron's main priority for the summit was tax information sharing and transparency with respect to who really owns and benefits from companies.

"Those in glass houses should not throw stones", Minister Bob Richards told Reuters. "The issue here is the tax laws of the G5, G8 (groups of economies). It's not the tax laws of Bermuda. It's easy to blame dots on the map." He also added: "one of the biggest tax havens in the world is the state of Delaware. Everybody knows that. Some people would even call the City of London a tax haven."

In fact, in Delaware there are concerns that drug traffickers, embezzlers and money launderers are increasingly doing business there because it is so easy to set up shell companies. This US state is said to require very little information in order to set up a company. As a result of this easy formation process it contains some of the most secret companies in the world. Reporter Leslie

Wayne commented in The New York Times that "big corporations, small-time businesses, rogues, scoundrels and worse – all have turned up at Delaware addresses in hopes of minimizing taxes, skirting regulations, plying friendly courts or, when needed, covering their tracks."

"It is no secret that Bermuda has signed almost 40 TIEAs (Tax Information Exchange Agreements) and already has a registry of Beneficial Ownership for the companies doing business in Bermuda" Premier Cannonier told The Royal Gazette. As a result of Bermuda's long history of such practices, he said Bermuda has no problem with sharing tax information and providing information about beneficial ownership of companies domiciled on the island. "When it comes to the highest regulations, Bermuda has always been (among) the forerunners."

What must be realised is that Bermuda thrives off of insurance, not banking. Therefore Minister Richards states that it is incorrect to lump Bermuda in the same category as jurisdictions that have secrecy laws and that are engaged in offshore banking and money laundering. "These are things that Bermuda is not involved in."

"It is the businesses that are domiciled here that pay out in billions of dollars to ensure that many of the places like the UK and the United States can get back up running again and can create jobs and sustain jobs and put them back in the positions they were in before these things (catastrophes) happen" said Premier Cannonier. Indeed, Bermuda was at hand, providing international assistance after disasters such as 9/11, Hurricane Katrina and the BP Deepwater Horizon oil rig explosion in the Gulf of Mexico; all of which gave rise to huge insurance claims. In this sense the island fulfils a critical role in the global economy.

Mr. Richards, as well as many others, felt that Crown Dependencies and Overseas Territories were "to some extent being used as scapegoats and distractions for domestic

policy failures". Indeed, John Kay, columnist for the Financial Times shared a similar sentiment when he said "the activities that escape taxation take place in the G8. The correct starting point is the flawed structure and the implementation of corporation tax in the G8 itself."

Big multinational American corporations such as Google have been publicly criticised for using lower-tax European countries such as Ireland to record the revenue they generate from higher tax countries like the UK. They then transfer that money to Bermuda or other places in order to defer or avoid US taxes as well. However, according to The Royal Gazette, Premier Cannonier said Ireland's double tax treaty was a key factor in enabling Google's tax avoidance. "Bermuda is down the chain. So if you want to avoid this thing happening, the UK, the G8 nations really need to go to Ireland and the likes and address them first" he said.

Whilst it may be perceived that Bermudians don't pay taxes, they do. However Bermuda's tax system, which has evolved over the years, is not based on income. Instead it is based primarily on consumer goods, most of which are imported.

Nevertheless, despite the misunderstandings, Bermuda and a handful of other British Overseas Territories agreed to join the OECD "Multilateral Convention on Mutual Administrative Assistance in Tax Matters". This agreement binds the signatories to share financial and tax information with other jurisdictions and keep a register of beneficial ownership of companies domiciled in the various territories. "We are delighted to have become signatories to the Multilateral Convention which will further establish our leadership as a best practice environment for financial transparency and efficiency", said Minister Richards.

In addition, Bermuda has signed model 2 of the Foreign Account Tax Compliance Act (FATCA) Intergovernmental Agreements with the US, Bermuda's closest neighbour and trading partner, and the UK. This ensures that the IRS (Internal Revenue Service – the US government agency responsible for tax collection and tax law enforcement) and UK tax authority will automatically receive detailed information from foreign financial institutions or the Bermuda Government if necessary to facilitate efforts to avoid tax evasion.

It is hoped that these agreements will discourage anyone who is misguided enough to believe that they can use Bermuda to get away with breaking the tax laws of other countries.