

## Narendra Modi – the 15<sup>th</sup> Prime Minister of India

Narendra Modi announced the members of his ministerial team in conformance with his slogan of “minimum government, maximum governance”. The following is the list of council of ministers in Prime Minister Narendra Modi's Cabinet:-

### Cabinet Ministers

1. **Rajnath Singh:** Home Minister
2. **Sushma Swaraj:** External Affairs & Overseas Indian Affairs
3. **Arun Jaitley:** Finance Corporate Affairs & Defence
4. **M. Venkaiah Naidu:** Urban Development Housing and Urban Poverty Alleviation & Parliamentary Affairs
5. **Nitin Jairam Gadkari:** Road Transport and Highways Shipping
6. **D.V. Sadananda Gowda:** Railways
7. **Uma Bharati:** Water Resources, River Development and Ganga Rejuvenation
8. **Dr. Najma A. Heptulla:** Minority Affairs
9. **Ramvilas Paswan:** Consumer Affairs, Food and Public Distribution
10. **Kalraj Mishra:** Micro, Small and Medium Enterprises
11. **Maneka Gandhi:** Women and Child Development
12. **Ananth Kumar:** Chemicals and Fertilizers
13. **Ravi Shankar Prasad:** Communications and Information Technology & Law and Justice
14. **Ashok Gajapathi Raju:** Civil Aviation
15. **Anant Geete:** Heavy Industries and Public Enterprises
16. **Harsimrat Kaur Badal:** Food Processing Industries
17. **Narendra Singh Tomar:** Mines & Steel Labour and Employment
18. **Jual Oram:** Tribal Affairs
19. **Radha Mohan Singh:** Agriculture
20. **Thaawar Chand Gehlot:** Social Justice and Empowerment
21. **Smriti Zubin Irani:** Human Resource Development
22. **Dr. Harsh Vardhan:** Health and Family Welfare

### Ministers of State

1. **General V.K. Singh:** Development of North Eastern Region (Independent Charge) & External Affairs Overseas Indian Affairs
2. **Inderjit Singh Rao:** Planning (Independent Charge), Statistics and Programme Implementation (Independent Charge) & Defence

3. **Santosh Kumar Gangwar:** Textiles (Independent Charge), Parliamentary Affairs, Water Resources, River Development and Ganga Rejuvenation
4. **Shripad Yesso Naik:** Culture (Independent Charge) & Tourism (Independent Charge)
5. **Dharmendra Pradhan:** Petroleum and Natural Gas (Independent Charge)
6. **Sarbananda Sonowal:** Skill Development, Entrepreneurship, Youth Affairs and Sports (Independent Charge)
7. **Prakash Javadekar:** Information and Broadcasting (Independent Charge), Environment, Forest and Climate Change (Independent Charge) & Parliamentary Affairs
8. **Piyush Goyal:** Power (Independent Charge), Coal (Independent Charge) & New and Renewable Energy (Independent Charge)
9. **Dr. Jitendra Singh:** Science and Technology (Independent Charge), Earth Sciences (Independent Charge), Prime Minister Office Personnel, Public Grievances & Pensions, Department of Atomic Energy, Department of Space
10. **Nirmala Sitharaman:** Commerce and Industry (Independent Charge), Finance Corporate Affairs
11. **G.M. Siddeshwara:** Civil Aviation
12. **Manoj Sinha:** Railways
13. **Nihal Chand :** Chemicals and Fertilizers
14. **Upendra Kushwaha:** Rural Development, Panchayati Raj & Drinking Water and Sanitation
15. **Radhakrishnan P:** Heavy Industries and Public Enterprises
16. **Kiren Rijiju:** Home Affairs
17. **Krishan Pal:** Road Transport and Highways Shipping
18. **Dr. Sanjeev Kumar Balyan:** Agriculture & Food Processing Industries
19. **Mansukhbhai Dhanjibhai Vasava:** Tribal Affairs
20. **Raosaheb Dadarao Danve:** Consumer Affairs, Food and Public Distribution
21. **Vishnu Deo Sai:** Mines, Steel & Labour and Employment
22. **Sudarshan Bhagat:** Social Justice and Empowerment

## **Modi's Maximum Governance**

- Narendra Modi's minimum Government and maximum Governance seems to be working out. He had set a number of agendas regarding this.
- It is such that this step would be dismantling existing structures by merging key ministries in an apparent attempt to bring in more synergy in governance and make decision making quicker and more efficient.
- On the very first day of his tenure, Narendra Modi, the new Prime Minister, on a talk with Pakistan counterpart Nawaz Sharif sought to solve the basic issue of clamping down on terror and fast-track trade to bridge the trust deficit between the two neighbours.

- A day after he was sworn in as India's 15th PM, Modi had a meeting with leaders of SAARC countries and later he met Sharif at Hyderabad House. In this 44 minute meeting Modi established concerns about terrorism and 26/11 attacks. Modi was of the view that the two countries, India and Pakistan could now move on to the normalization of trade.
- The highlight of starting of Modi Era was his decision to invite leaders of all seven South Asian Association for Regional Cooperation countries for the swearing-in as it was the first time in India. It can also be counted as an attempt to reach out to neighbours.
- Narendra Modi in his very first day hit the bulls eye by working firmly on country's black money and became decisive to form a high-profile Special Investigation Team (SIT) to unearth illicit money.
- The SIT will be headed by former Supreme Court judge M B Shah and will include the highest level officials from financial and economic departments as well as law enforcement agencies.
- The recently-deposed UPA government had on April 29 disclosed the names and documents of 26 Indians who allegedly have illicit money slashed abroad.
- The SIT will have jurisdiction in cases where investigations are already on or pending. It can also revisit cases where the probe has been completed. The SIT will report to the court on the status of the probe regularly.

## **100 day agenda of Modi**

- Narendra Modi at the starting of his tenure listed out his 10 policy priorities and instructed his cabinet ministers to prepare a 100-day agenda in their respective areas of responsibility.
- Modi in a meeting of the Union cabinet said that education, health, water, energy and roads would be prioritised, there would be infrastructure and investment reforms, and concerns related to the economy would be addressed.
- The PM is of the view to solve inter- ministerial issues. Other priorities include ensuring "stability in government policy" and "time-bound implementation of policy".
- The PM issued guidelines to ministers and asked them to set a timetable for the first 100 days listing the priorities. He said that no state policies should be kept pending.
- Mr. Modi said that the Ministers do have a exaggerated fear of about enforcement agencies. He said that he would work on the basis of trust than on the basis of favoritism.

## **A glimpse of Narendra Modis's life**

- Narendra Damodardas Modi was born on September 17, 1950 in Vadnagar, a town 100 km from Ahmedabad. He is a third child of Damodardas Modi and Hiraben, a tea stall owner.
- Modi has always been a free spirit and took up challenges as they come up. At 17, he left his home when he just had been married to Jashodaben.
- Not much is known about him as where he went and what he did during the two or three years from 1967. But he returned to his hometown in 1970 and started working for his maternal uncle at a canteen.
- His first thumping victory was in the civic elections of 1987 in the Ahmedabad which he masterminded. In 1991, to sideline his rival Shankersinh Vaghela, Modi advised Advani to contest the Lok Sabha election from Gandhinagar.

- He also assisted L.K. Advani in his rath yatra as 'sarathi' to campaign for the construction of a temple on the site of a disputed mosque in Ayodhya in 1990. This gave him immense exposure beyond Gujarat.
- During 1995 elections, BJP swept the assembly polls and Vaghela lost out to Keshubhai to become the CM and rebelled and formed government. Here Modi was an organising secretary and influenced Keshubhai. But to the cracks, Keshubhai banished Moth blaming him for the revolt. Moth was out of Gujarat for several years since 1995 and worked in Delhi, turning his exile into opportunity.
- In 2001, Modi replaced Keshubhai Patel to become CM of Gujarat, who stepped down after successive droughts, cyclones and destructing earthquake in which around 20,000 people lost their lives.
- In 2002, riots broke out and coach of Sabarmati express was burnt at Godhra leading to the deadliest riots ever in Gujarat.
- Modi launched Gujarat Gaurav Yatra to attract investment to the state.
- He went on building a brand, he got into development mode in 2003 launching several schemes and plans, repackaging many old schemes and introducing different other programmes to improve efficiency of government officials via training and education.
- In 2005, US cancelled Modi's visa on grounds of suppressing religious freedom- pointing towards his role in Gujarat's communal riots.
- In December 2005, Modi won a second term.
- In 2009, investigation was held in riot case and Modi was probed, but in 2012, SIT absolved Modi of any involvement in the Gulbarg Society massacre of 2002.
- In 2012 British High Commissioner James Benan discussed business and investment opportunities with Modi; ending the UK's 10-year diplomatic: boycott. During this year, Narendra Moth won his third term as CM in Gujarat.
- In 2013, he was being selected to lead the BJP's Prime Ministerial candidate.
- In February 2014, he held talks with US ambassador Nancy Powell and senior officials marking an end to a decade old diplomatic boycott.
- Moth travelled 3.5 lakh km across the country in election campaign and became victorious in May 2014 in the Lok Sabha elections.

## Martial Law in Thailand

The 2013-14 Thai Political crisis is an ongoing period of political instability in Thailand. Anti government protests took place between November, 2013 and May, 2014, organized by the People's Democratic Reform Committee (PDRC), a political pressure group set-up and led by former Democrat Party MP Suthep Thaugusban.

The protests eventually resulted in the removal of the incumbent Prime Minister Yingluck Shinawatra and the establishment of a military junta. Thailand's King, Bhumibol Adulyadej, has backed the Army Chief General Prayuth Chan-ocha, who captured power in a coup, to run Thailand. There has been agitation in the country with the opposition accusing the current democratically elected government of corruption and demanding its dissolution. The coup came after months of surging tensions. The Cabinet has been directed to report to the military and gatherings of more than five people have been prohibited.

Thailand has a history of political instability with over 20 Prime Ministers since 1946 when a new Constitution came into being. It has faced 19 military coups, 12 successful, since the country became a constitutional monarchy in 1932.

May 22, 2014 coup followed over six months of political protests amid a power struggle between supporters of former Prime Minister Thaksin Shinawatra and the royalist establishment. The last time the military intervened was in 2006 to oust Thaksin. The military held control for more than a year until elections were held in December, 2007.

The protests began to aggravate into violence in November, 2013, after the lower house passed a controversial Amnesty Bill which, as per critics, could make possible Mr. Thaksin's return from exile without serving time in jail. As per the anti-government camp, at least 28 people have died since then. The situation exacerbated further in May, 2014, after, a controversial court judgement removed Thaksin's sister, Yingluck, from her position as Prime Minister, saying she had abused her power by illegally transferring the National Security Chief to another position. Despite the Amnesty Bill being dropped, protests in Bangkok continued.

On November 20, 2013, the Constitutional Court invalidated a government-proposed amendment to the criticised 2007 Constitution which would have restored elements of the 1997 People's Constitution. The most major alteration would have been the restoration of a fully elected Senate. The court found that both the proceedings of the amendment and the contents of the new version were unconstitutional. The court ruled that the final draft voted on by the National Assembly was not the same as the one originally considered, and the new draft was brought to the sessions without an introductory motion.

The court also decided that originally considered and the new draft was brought to the sessions without an introductory motion. The court also decided that the time limit for amending the draft (which left only one day for the filing of amendments) was unlawful, and many MPs were found to have voted on the behalf of the absent MPs. With regards to the contents, the court said the amendment would have allowed the relatives of the representatives to become senators, weakening the ability of the Senate to scrutinize the House of Representatives.

The 1997 Constitution did not prohibit relatives of representatives becoming senators and resulted in the National Assembly gaining the infamous nickname Assembly of Husbands and Wives. The court also held that the conversion of the Senate into a fully elected chamber would destroy the bicameral system. The Pheu Thai Party rejected the decision, claiming that the court had no jurisdiction over the case, earning the Constitutional Court the nickname "court heeded by no one."

The National Anti-Corruption Commission (NACC) ruled -on January 7, 2014 that it cleared 73 politicians, including Yingluck, in relation to the unsuccessful bid to create a fully elected Senate; however, 308 others from the upper and lower houses were found to be in violation of Thai law. The announcement was only based on a preliminary investigation, but if the 308 members are officially found guilty by the commission, they could be banned from politics for five years by the upper house of the National Assembly, which will make the final decision on their cases.

## The King's Role

King Bhumibol Adulyadej has headed Thailand's constitutional monarchy for over 60 years, but the 86-year-old's health is falling. While he is revered across the country and seen a source of stability, there are concerns about the future.

## International Response

The coup has been condemned by a number of countries including the US, the European Union and Thailand's neighbors in Asia—Japan and Australia. Countries such as the UK and Singapore meanwhile have issued travel warnings to citizens travelling to or in Thailand.

## Red versus Yellow

Since 2006, Thailand has essentially been polarised into two camps. On one hand is the Red Shirt faction. It supports Thaksin and his sister Yingluck Shinawatra, who was ordered by the courts to step down as Prime Minister on May 7, 2014 for an abuse of power. The red shirts say the 2006 coup and subsequent court ruling that dissolved parties close to Thaksin show that Thai society is unjust.

Then there is the Yellow Shirt faction. This is made up of the middle class in Bangkok, the Thai capital, royalists and retired generals. They have called for several versions of an appointed government in recent months and are aligned to the opposition Democrats who have not won a national vote since 1992 and boycotted an election in February. Army Chief Prayuth Chan-ocha, who declared martial law recently, had tried to get various factious to talk before the May 22, 2014 bloodless coup.

## Key Events, In Thai Political Crisis

**September, 2006:** Prime Minister Thaksin Shinawatra ousted in military coup.

**December, 2007:** Pro-Thaksin People Power Party wins election.

**August, 2008:** Thaksin flees Thailand.

**December, 2008:** Mass anti-Thaksin protests paralyse Bangkok, Constitutional Court bans People Power Party. Abhisit Vejjajiva becomes Premier.

**March-May, 2010:** ProThaksin supporters stage mass rallies. Protest end in army crackdown, more than 90 people killed.

**July, 2011:** Yingluck Shinawatra, Thaksin's sister, leads Pheu Thai Party to general election victory.

**November, 2013:** Anti-government protests begin in Bangkok.

**February, 2014:** Snap election disrupted by protesters, polls later annulled.

**May, 2014:** Yingluck ordered to step down; Military coup following the declaration of Martial Law.

## Impact of Political Crisis

On December 23, 2013, the Thai baht dropped to a three-year low due to the political unrest in the preceding months.

In terms of tourism, Thailand's Association of Domestic Travel reported a decrease of \$ 125 million worth of tourist revenue around Christmas and New Year compared to the same period in 2012.

The Bank of Thailand reported on the second day of the anti-government operation, January 14, 2013, that 135 different bank branches had been affected. It said that 36 branches announced full day closure, while 99 others closed ahead of regular business hours,

An economic data report published on February 17, 2014 stated that GDP increased 0.6% in the last three months of 2013, the country's lowest level of growth since the first quarter of 2012. It led to rice-pledge scheme crisis.

Concurrent to the 2013-14 political crisis in Thailand, the rice-pledge scheme has been a significant issue for the caretaker government. Following the dissolution of Parliament on December 9, 2013, Yingluck and her Cabinet neglected to approve a renewed budget for the rice pledge.

As of January 31, 2014, the caretaker government had not only defaulted on the payments that are owed to the nation's rice farmers as part of the scheme, but caretaker Finance Minister Kittiratt Na Ranong does not have access to the 130 billion bahts that is required to resolve the situation. In its reduced 'caretaker' capacity, the Finance Ministry is constitutionally barred from borrowing money that would create obligations for the next government.

While the rice farmers of Thailand are the lowest class in the Thai social hierarchy, they are also traditionally a key component of the Pheu Thai Party's political base. As of January 31, 2014, rice farmers, predominantly from the North and Central regions, have blocked highways to protest against the government and have also stated that they may travel to Bangkok to join the anti-government protest. Many farmers are bankrupt as a result of the outstanding payments.

## India's battle with Black Money

In its very first cabinet meeting, the Modi-government decided to constitute a special investigate team to dig out black money. It was a big step, taken by the government after the Supreme Court intervention to form a Special Investigation Team (SIT).

The issue of black money is not new in India and its incessant generation and accumulation poses a grave threat to our economy already coping to deal with several crises. The massive amount of black money in our country has created a parallel economy.

It promotes graft, corruption and the debasing of social and moral values. A number of claims have been made in various reports about the estimates of Indian unaccounted money stashed in various banks and tax havens abroad. According to published reports, and International Monetary Fund (IFM) survey of the unaccounted sector of the economy in various countries estimated black money in India is 50% of its gross product.

Black money is stagnant stash and does not play any economic function. Thousands of crores of rupees lie, idle in lockers and benami accounts making no contribution to the development of the country. India, at the threshold of fast economic development, needs huge amount of capital. The government funds are short because of tax avoidance and other corrupt practices. If the black money reaches the government, there will be faster development.

### **Bringing Black Money One of the Top Priorities**

One of the first acts of the new government immediately after it assumed power was to constitute a Special Investigation Team (SIT) headed by a former Supreme Court Judge to uncover the black money hoarded in banks abroad. The move was in compliance with the orders of the Supreme Court, which had first asked in 2011 to consider setting up the SIT to probe the black money hidden abroad.

The SIT is headed by former Supreme Court judge MB Shah as its Chairman and another retired Supreme Court judge Justice Arijit Pasayat as its Vice-chairman. The other members of the SIT are

- Secretary, Department of Revenue
- Deputy Governor, Reserve Bank of India
- Director, Intelligence Bureau (IB)
- Director, Enforcement
- Director, Central Bureau of Investigation (CBI)
- Chairman, Central Board of Direct Taxes
- Director General, Narcotics Control Bureau
- Director General, Revenue Intelligence
- Director, Financial Intelligence Unit
- Director, Research and Analysis Wing (RAW)
- Joint Secretary, CBD

The SIT has been charged with the responsibility and duties of investigation, initiation of proceedings and prosecution in cases involving black money.



The battle to bring back black money surreptitiously stashed in tax havens is not going to be cakewalk for the Narendra Modi-led incumbent government given the complexity involved in the Tax Information Exchange Agreements (TIEAs) made with other countries.

## **What is Black Money?**

Black money refers to the income illegally obtained or the money which has not-been accounted for the purpose of tax, clearly with an objective of evading the burden of payment to the government. There is, however, no uniform definition of black money in the literature or economic theory

In facts a number of terms has been used with similar connotations, including unaccounted income, black income, dirty money, black wealth, underground wealth, black economy, parallel economy, shadow economy and underground or unofficial economy.

The National Institute of Public Finance and Policy (NIPFP) in its 1985 report on 'Aspects of Black Economy', defined black income as "the aggregates of incomes which are taxable but not reported to-the tax authorities."

Further, black incomes or unaccounted incomes are the extent to which estimates of national income and output are biased downwards because of deliberate, false reporting of incomes, output and transactions for reasons of tax - evasion, flouting of other economic controls and relative motives.

Thus, in addition to wealth earned through illegal means, the term black money would also include legal income that is concealed from public authorities

- to evade payment of taxes (income tax, excise duty, sales tax, stamp duty etc)
- to evade payment of other statutory contributions
- to evade compliance with the provisions of industrial laws
- to evade compliance with other laws and administrative procedures.

A number of factors are responsible for the origin, existence and flourishing state of the parallel economy of black money. It originates with the combination of money and power. There can be two modi operandi involved in the generation of black money.

The first is the crude approach of not declaring or reporting the whole of the income or the activities leading to it. Black money arising out of activities forbidden by law is most likely not to be reported because it bears an anti social element.

A huge chunk of black money is also generated in ventures which are not deemed illegal In such cases, the money, even though arising out for purely lawful transactions, is not accounted to the public authorities as per the law or regulations, thereby converting such income into black money. The cases related to under accounting of money transactions for the purpose of reducing the burden of tax liability or other fulfillment of statutory norms, also fall under this category.

Illegal Ventures involving Usage of Black Money:

- Racketeering
- Trafficking in counterfeit and contraband goods
- Smuggling
- Production and trade of narcotics
- Forgery

- Illegal mining
- Illegal felling of forests
- Illicit liquor trade
- Robbery
- Kidnapping
- Human trafficking
- Sexual exploitation and prostitution
- Cheating and financial fraud embezzlement
- Drug money
- Bank frauds
- Illegal trade in arms

## **Tax Havens and Offshore Financial Centre (OFC)**

The term 'tax haven' has been widely used since the 1950s. It refers to a country that offers foreign individuals and businesses little or no tax liability in a politically and economically stable environment. Tax havens also provide little or no financial information to foreign tax authorities.

Individuals and businesses that do not reside in a tax haven can take advantage of these countries' tax regimes to avoid paying taxes in their home countries. Tax havens do not require that an individual resides in or a business operates out of that country in order to benefit from its tax policies.

Some of the old tax havens have adopted the more benign designation of Offshore Financial Centre (OFC) and tend to describe themselves as financial centres specialising in non-residential financial transactions. However, with their array of secrecy provisions that lack regulation, the zero or near zero taxation imposed by them, and lack of adequate capital controls, they are logical extensions of the traditional tax havens.

## **Estimates of Indian Black Money**

- According to the white paper on black money, published by the government of India in May, 2012, there are no reliable estimates of black money generation or accumulation, neither is there an accurate well-accepted methodology for making such an estimation. In the report, the Swiss National Bank estimates that the total amount of deposits in all Swiss banks, at the end of 2010, by citizens of India were CHF 1.95 billion ( 92.95 billion rupees, \$ 2.1 billion).
- According to a report titled "Illicit Financial Flows from Developing Countries 2002-2011", total black money outflow from India was nearly \$ 343 billion, which is nearly rupees 21 lakh crore with the dollar/rupee value at 62, during that period. In 2011 alone, India suffered black money outflow of massive \$84.93 billion (nearly rupees 5 lakh crore).
- India ranked third in the world for money illegally moved overseas in 2011, behind China and Russia, according to a 2013 report by Global Financial Integrity, a Washington-based group researching cross-border money transfers. High-net-worth individuals and private companies are the primary drivers of illicit flows, the group said in its report.

## Tax Information Exchange Agreements

Tax Information Exchange Agreements (TIEAs) are bilateral agreements under which territories agree to cooperate in tax matters through exchange of information. They broadly follow the Organisation for Economic Co-operation and Development (OECD) Model Agreement on exchange of information on tax matters.

India signed TIEA, based on international standard of transparency and exchange of information, with many countries where money is believed to have been stashed away.

Since the information received from the foreign governments is covered by the confidentiality provisions of Double Taxation Avoidance Agreements (DTAAs) and TIEAs, the Indian government cannot disclose such information contrary to the provisions of respective agreements.

Further, the money deposited by Indian entities in foreign bank accounts in respect of which some information may be available, can be said as undisclosed asset/income and consequently these entities can be called as black money depositors only after the conclusion of investigation and due process of law including assessments.

## Legal Provisions to Curb the Menace of Black Money

As the sources of generation of black money, and the forms it takes, vary, there can be no single or omnibus law to deal with the menace. The legal framework against black money generation and its control is, accordingly, dispersed in penal laws, economic laws, tax laws and various regulatory mechanisms, and the concomitant administrative machinery to enforce these laws and regulations.

The states of the Indian Union have a wide array of powers under List-II of the Constitution to control economic activity by way of levying taxes, and secondly, by way of controlling certain industrial and commercial activities, as well as movement of goods and services.

Some of the legal provisions intended to curb the menace include:

- Income Tax Act, 1961
- Wealth Tax Act, 1957
- Benami Transactions (Prohibition) Act
- Foreign Exchange Management Act, 2002
- Prevention of Money Laundering Act, 2002
- Prevention of Corruption Act & United Nations Convention Against Corruption (UNCAC)

## Administrative Machinery

The principal agency to tackle the generation and control of black money is the Central Board of Direct Taxes (CBDT), which deals with all direct taxes. The CBDT (including its Commission rates and Directorates of Investigation, International Taxation, Transfer Pricing, Exemption, Intelligence and Criminal investigation, etc.) is responsible for administration of direct tax laws; the Central Board of Excise and Customs (CBEC), including Commission rates of Customs, Central Excise and Service Tax; Directorate of Revenue Intelligence (DRI), Directorate General of Central Excise Intelligence (DGCEI), etc., implements indirect tax laws relating to customs, central excise, service tax, etc.

The generation of black money and depositing it abroad in tax havens and offshore financial centres is not a new practice, though a comprehensive discussions and debates in public fora have surfaced only in recent years.

Enormous amount money from India is piled up in overseas banks in the form of black money every year. The menace, of parallel black money has grown to alarming proportions and is eating away the vital of our national economy. Unless it is ruthlessly combated and cut to size, it is likely to upset the whole economy planning.

Special Investigation Team (SIT) is ready to curb out all the black money from the country. It will go after all black money cases either at home or abroad. The SIT will also probe a list of more than 600 Indian citizens and companies given out by the International Consortium of Investigative Journalists (ICIJ) last year.