

## Panama Papers – A brief description of the databases

The International Consortium of Investigative Journalists (ICIJ) published in their website one of the biggest leaks in history that contains more than 11.5 million financial and legal records that expose a system that enables crime, corruption and wrongdoing, hidden by secretive offshore companies. These companies in many cases belong to heads of state, criminals, celebrities or their relatives. For more information and examples of known people mentioned in the records visit <https://panamapapers.icij.org/>.

The data base is composed by 5 datasets described below. Each record of the dataset has a unique Node ID assigned (in other words, an ID or key number) in order to be linked with the records of other datasets.

### 1) Entities (319,4XX cases):

This file contains all entities that are mentioned in the Panama Papers leak. The records here could be offshore companies created by the intermediaries.

#	Variable	Type	Description
1	name	Char	Name of the entity
2	original_name	Char	Last and Former name of the entity
3	former_name	Char	Former name of the Entity
4	jurisdiction	Char	Jurisdiction code
5	jurisdiction_description	Char	Jurisdiction code description
6	company_type	Char	Company type
7	address	Char	Entity address
8	internal_id	Num	Internal ID of the database
9	incorporation_date	Num	Opening date
10	inactivation_date	Num	Cancellation date
11	struck_off_date	Num	Struck Off date
12	dorm_date	Char	
13	status	Char	Status of entity
14	service_provider	Char	Provider of the service
15	ibcRUC	Char	
16	country_codes	Char	Country code
17	countries	Char	Country name
18	note	Char	Comments
19	valid_until	Char	Valid date
20	node_id	Num	Node ID (Identifier)
21	sourceID	Char	Information source

### 2) Intermediaries (23,6XX cases):

These are the companies are hired to register the offshore companies normally in tax havens.

#	Variable	Type	Description
1	name	Char	Name of intermediary
2	internal_id	Num	Internal ID
3	address	Char	Intermediary address
4	valid_until	Char	Valid date
5	country_codes	Char	Country code
6	countries	Char	Country name
7	status	Char	Status of intermediary
8	node_id	Num	Node ID (Identifier)
9	sourceID	Char	Information source

### 3) Officers (345,6XX cases):

The officers are the physical persons or legal entities that are officers, directors, attorneys or beneficiaries of an offshore company. Please note that offshore companies can be shareholder, officer or beneficiary of other offshore companies. So, there could be records in this dataset that appear in “Entities” (offshore companies) as well.

#	Variable	Type	Description
1	name	Char	Officer name
2	icij_id	Char	Internal ID
3	valid_until	Char	Valid date
4	country_codes	Char	Country code
5	countries	Char	Country name
6	node_id	Num	Node ID (Identifier)
7	sourceID	Char	Information source

### 4) Addresses (151,1XX cases):

We can find the registered addresses (if available) of the offshore companies, intermediaries or officers.

	Variable	Type	Description
1	address	Char	Address
2	icij_id	Char	Internal ID
3	valid_until	Char	Valid date
4	country_codes	Char	Country code
5	countries	Char	Country name
6	node_id	Num	Node ID (Identifier)
7	sourceID	Char	Information source

### 5) All\_edges (1,269,7XX cases):

This dataset describes the relationships between the records of the others. For example, a physical person (with its node\_id from the Officers dataset) is the director of an offshore entity (with its unique node\_id from Entities dataset). It also relates the records of 1), 2) and 3) with the addresses, that have their own node\_id.

#	Variable	Type	Description
1	node_1	Num	Node ID (Identifier from other Table)
2	rel_type	Char	Relationship type between nodes
3	node_2	Num	Node ID (Identifier from other Table)

## **Exercises**

- 1. Create a folder in your computer**
- 2. Download the zipped file from here (say OK to the certificate) or copy the data that are distributed in class (unzipped 259 Mb unzipped)**

<https://guillen.eco.ub.edu:443/share.cgi?ssid=0gZ92Tb>

- 3. Start SAS**

In order to import the SAS files RUN the following code in the SAS program

libname XX "name of your folder";

- 4. Manage the Panama Papers Data**

Use SQL in SAS exclusively to answer the following questions:

- a) How many entities are registered in each tax haven?
- b) How many officers are from Spain?
- c) Which is the "tax haven", start and cancellation date of KENT DEVELOPMENT LIMITED (offshore entity)?
- d) How many relations with other datasets FALSON & CO. has?
- e) Respect to d), who are the officers of FALSON & CO.?
- f) How many entities UBS (FRANCE) S.A. (intermediary) has registered?
- g) Who is the beneficial owner of HEARNVILLE INC. (offshore entity)?
- h) Which is the address of the director (officer) of NUNSWELL INVESTMENTS LIMITED (offshore entity)?
- i) Build a table that shows the intermediary, entity name, shareholder and its address of RENTON MANAGEMENT S.A.