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Progressive, transparent and accountable taxation systems or, more simply stated, tax justice, should be central to any sustainable development strategy.

As stated by the Special Rapporteur on Human Rights and Extreme Poverty, there are also their efforts to enact progressive taxation and combat illicit
quality and resource better economic, social and cultural rights

Annual losses caused by illicit financial flows close to USD 1

¹ 80% of it coming from to systemic and deliberate minimization of the tax share of multinational companies and wealthy individuals.

If efficient measures are not implemented to stop revenue losses from international tax issues, this will potentially increases the need to consider private finance to be involved in basic public services provisions, with the risk this involved in term of fiscal and development issues.

While the initial BEPS report in 2013 was promising, the current OECD-G20 led corporate tax reform – taking the form of a 2 years Action Plan, suffers from some structural weaknesses particularly linked to the lack of developing countries' involvement and ownership of the process.

Unfortunately, the welcome OECD initiatives of consultation process in 2014, has barely mitigated such weaknesses, in particular since the three majors demands to include issues related to double tax treaty, harmful tax competition and specificities of extractive sector, have not been taken into account. Recent additional measures to include few middle-income countries does not compensate for the fact that most developing countries, in particular LDCs, are not considered as equal partners in this negotiation process.

The tax transparency reform toward a New Standard of Automatic Exchange of Information, pushed by G20 and OECD countries together with the Global Forum, is neither designed in a way that developing countries can benefit of. In particular, the requirement for an immediate reciprocity in information exchange, with the massive human anew

