ICRICT

Independent Commission for the Reform of International Corporate Taxation

DECLARATION

of the Independent Commission for the Reform of International Corporate Taxation

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of International Corporate Taxation

ABOUT ICRICT

The Independent Commission for the Reform of International Corporate Taxation aims to promote the international corporate tax reform debate through a wider and more inclusive discussion of international tax rules than is possible through any other existing forum; to consider reforms from a perspective of public interest rather than national advantage; and to seek fair, effective and sustainable tax solutions for development.

ICRICT has been established by a broad coalition of civil society and labor organizations including ActionAid, Alliance-Sud, CCFD-Terre Solidaire, Christian Aid, the Council for Global Unions, the Global Alliance for Tax Justice, Oxfam, Public Services International, Tax Justice Network and the World Council of Churches.

The views and opinions expressed in this document are those of the Commissioners and do not necessarily reflect the official policy or position of any of the institutions they represent or the institutions of the establishing coalition of organizations.

For more information, visit the ICRICT website at **www.icrict.org**.

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PREAMBLE

We are a group of leaders from government, academia, and civil society, including the faith community. Our backgrounds, experience, and expertise span the globe. With the conviction that our system of taxing the global profits of multinational corporations is broken and that the rules and institutions governing the international corporate tax system must change, we have formed an Independent Commission for the Reform of International Corporate Taxation. As a Commission, we have concluded that proposals to reform the current system are clearly insufficient, and the institutions promoting international tax cooperation are not inclusive enough. We hope that the following principles and recommendations for reform will promote a wider public debate, which we believe is essential to ensure the creation of an international tax system that works for all people.

STATEMENT OF PRINCIPLES

1. Tax abuse by multinational corporations increases the tax burden on other taxpayers, violates the corporations' civic obligations, robs developed and developing countries of critical resources to fight poverty and fund public services, exacerbates income inequality, and increases developing country reliance on foreign assistance.
2. Abusive multinational corporate tax practices are a form of corruption that weakens society and demands urgent action. This is even true when the practices of corporations are within the law, and especially so when corporations have used their political influence to get tax laws that provide them scope for such abuses.
3. Multinational corporations act – and therefore should likewise be taxed – as single firms doing business across international borders. This is essential because multinational corporations often structure transfer pricing and other financial arrangements to allocate profits to shell operations in low tax jurisdictions.
4. Tax havens facilitate abusive tax practices with enormous negative effects on the global community.
5. Greater transparency and access to information are critical first steps to stop tax abuses.
6. Every individual and country is affected by corporate tax abuse, and therefore the debate over multinational corporate tax avoidance should be widened and made more accessible to the public.
7. Inclusive international tax cooperation is essential to combat the challenges posed by multinational corporate tax abuse.

RECOMMENDATIONS FOR REFORM

I. TAX MULTINATIONALS AS SINGLE FIRMS

1. States must reject the artifice that a corporation's subsidiaries and branches are separate entities entitled to separate treatment under tax law, and instead recognize that multinational corporations act as single firms conducting business activities across international borders.
2. States should develop model bilateral and multilateral agreements to enable participating jurisdictions to apportion revenues and costs attributable to a multinational corporation operating in those jurisdictions.
3. Instead of attributing income from the control or ownership of intellectual property to a low tax jurisdiction, the income should be apportioned to the jurisdictions where the intellectual property was developed or, if sold, apportioned according to objective economic factors such as sales and employment.
4. States should treat a company affiliate of a resident multinational corporation that carries out business activity in a jurisdiction as a presumptive permanent establishment with tax nexus in that jurisdiction.
5. States should revise the permanent establishment rules to provide that when a corporation sells or provides downloads of products from the internet to customers in a jurisdiction, exceeding a specified threshold, that business activity creates a permanent establishment.
6. In the long term, the system for taxing a multinational corporation's subsidiaries as separate entities should be replaced by a system of taxing multinational corporations as single and unified firms, using formulary apportionment based upon objective factors, such as sales and employment, and with adequate consideration of the source principle.
7. International cooperation for reform must go beyond the current OECD's BEPS initiative and begin to research and negotiate the specific elements of an international consolidation and apportionment system, including what rules would apply to determine the tax base and apportion profits among countries where multinational firms operate, and how to avoid the vertical disintegration to which it may give rise.

> *“States must reject the artifice that a corporation's subsidiaries and branches are separate entities entitled to separate treatment under tax law... ”*

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II. CURB TAX COMPETITION

8. Developed nations, possibly through the OECD, should take the first step to stop the current race to the bottom in corporate taxation, by agreeing on a minimum corporate tax rate.

9. States should also examine spillover effects of their tax preferences for multinational corporations and eliminate those that facilitate tax avoidance in another country.

10. All states should proactively disclose to the public tax incentives, tax preferences, and income exclusions provided to multinational corporations.

11. States should refrain from advocacy, through diplomatic or other means, for their multinational corporations involved in a tax dispute with other countries.

12. European states should bring additional legal actions before the European Commission to clarify the factors that qualify certain corporate tax preferences as illegal state aid and to stop the use of those tax preferences.

13. States should promote cooperation to curb tax competition, along the lines of such efforts in the East African Community, through its efforts to harmonize tax incentives, and in the European Union, through the development of the Common Consolidated Corporate Tax Base.

III. STRENGTHEN ENFORCEMENT

14. States should impose criminal penalties on abusive tax practices.
15. Multilateral organizations should develop a model tax withholding system that requires the withholding of taxes from interest, dividend, royalty, and other payments made between affiliate companies of multinational corporate groups before those outbound payments cross international borders.
16. Multilateral organizations should develop model provisions to protect whistleblowers who disclose abusive corporate tax practices.
17. States should ensure that their tax administrators have adequate resources, independent authority, and legal protection to collect taxes owed from multinational corporations.
18. Multinational corporations should publish and adhere to a set of ethical principles related to paying taxes, and enunciate an explicit acknowledgement of their civic obligation to pay taxes to support the countries in which they operate.

IV. INCREASE TRANSPARENCY

19. States must require multinational corporations, both public and private, to file country-by-country reports and, upon filing, make those reports freely available to all tax administrators, without requiring separate treaty or other agreements, so as not to disadvantage developing countries compared to developed countries and to facilitate efficient and cost-effective tax administration.
20. States should make country-by-country reports available to the public within 30 days of filing.
21. States should obtain the names of natural persons who are the ultimate beneficial owners of the shares in corporations and update those names in public corporate registries.
22. Multinational corporations in the extractive industries should also publicly disclose, on a country-by-country and project-by-project basis, the payments they make to governments, based on their reports under Section 1504 of the Dodd-Frank Act in the United States and the Accounting and Transparency Directives in the European Union.
23. Multinational corporations should identify in their annual, publicly available corporate reports all of their subsidiaries, and not just the subset of “significant” subsidiaries.
24. States should publicly disclose advance pricing agreements and the outcomes of mutual agreement procedures and develop a model form to make key elements publicly available.

V. REFORM TAX TREATIES

25. States should avoid restrictions on tax withholding in tax treaties.
26. Multilateral organizations should expand the objectives of model tax treaties to include preventing double non-taxation, curbing abusive tax practices, and enabling information exchange to facilitate effective tax administration.
27. Multilateral organizations should amend the model tax treaties to include a general anti-avoidance rule.
28. States should avoid the inclusion of provisions in investor protection treaties, resource extraction agreements, or other agreements that weaken or circumvent tax law.

VI. BUILD INCLUSIVITY INTO INTERNATIONAL TAX COOPERATION

29. Member States should upgrade the UN Committee of Experts on International Cooperation in Tax Matters to an intergovernmental Commission and provide it with adequate resources.
30. The G20/OECD BEPS project is a step in the right direction, but should be made more inclusive to reflect the priorities of developing countries, including through equal voting rights and equal rights to amend the action plan.
31. Multilateral and other governmental organizations should provide increased resources for capacity building in developing countries for tax administration, including through South-South cooperation.
32. The UN Global Compact and the OECD Guidelines for Multinational Enterprises should be strengthened by explicitly recognizing the obligation to pay tax as a preeminent corporate social responsibility.
33. Member States should initiate negotiations to draft a UN convention to combat abusive tax practices, which should evolve into a convention that would adopt a consolidation and apportionment system for taxing global corporate profits.
34. The international community should continue to search for the most effective and inclusive mechanisms to regulate corporate taxation at the global level.

“Tax policies of one country can have dire effects on other countries’ ability to mobilize tax revenues to educate their children, provide adequate healthcare, and build safe roads and bridges.”

RATIONALE

» THE WORLD HAS CHANGED AND SO SHOULD ITS TAX SYSTEM. Globalization has changed the world economy and rendered the current international corporate tax system obsolete. Developed countries established that system in the early twentieth century, at a time when single firms traded mostly agricultural and manufactured goods with other corporations located in other countries and colonies. Today, however, almost half of global trade occurs within related corporate structures, the services sector comprises 63% of global gross domestic product, and developing countries produce nearly one-half of the global gross domestic product. Moreover, the world is now greatly interconnected. Tax policies of one country can have dire effects on other countries' ability to mobilize tax revenues necessary to confront socio-economic deprivations and rampant inequality as well as to provide basic social services such as education for children, adequate healthcare, and safe roads and bridges.

Recently, the abusive tax practices of many multinational corporations have drawn great public attention. Tax abuse can occur when multinational corporations relocate business activities to avoid taxation and do not pay their fair share of tax where they do business. While there may be some disagreement about which tax system can be said to be 'fair', there is virtually universal consensus that what has occurred is *unfair*. This tax abuse has incited widespread public anger and triggered government investigations into the tax practices of many of the best-known corporations in the world. The investigations have shed light on aggressive tax maneuvers through the gaping legal loopholes of the international corporate tax system. These abusive practices are enabled by tax advisors, global banks, tax havens, and governments' acquiescence to the race to the bottom. In many cases, the 'loopholes' that multinationals are taking advantage of are not just accidents; rather, they are the result of concerted lobbying, often by the very firms that pretend that they are simply obeying the law. Given the current need for greater development financing along with dramatic austerity measures by many governments, exposure of tax abuse has prompted demands from the public to both change the rules and be included in the debate.

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» HOW THE CURRENT SYSTEM WORKS.

The international corporate tax system is based on the separate entity approach. Under this tax framework, each firm, including the parent or subsidiary companies in a multinational corporate group, is treated as a legally separate entity and taxed accordingly. Within the multinational corporate group, subsidiary companies may engage in transactions with other related companies inside the corporate group or with unrelated companies outside of the corporate group. Usually, when two unrelated companies trade with each other, they have opposing interests. The paying party is not willing to pay more than the market price, and the selling party is not willing to sell at less than the market price. The result is that the negotiations will generally result in a true market price for the transaction, often referred to as an 'arm's length price.' Subsidiary companies may also engage in transactions with related parties. In these transactions, however, the related companies generally have common interests. They also may be controlled by persons who look after the interests of the multinational corporate group as a whole as well as the interests of the parent company.

Related party transactions represent a significant and growing share of global trade. In these transactions, the price assigned to value the exchange in a transaction is often referred to as a 'transfer price.' In order to ensure accuracy, the 'arm's length principle' prescribes that transfer prices should be the same as the prices that the companies would have used if they had been unrelated parties negotiating under market conditions, and not part of the same corporate group. The OECD and the United Nations have endorsed the arm's length principle in their Model Tax Conventions, which are widely used as the basis for bilateral treaties between governments.

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» HOW THE CURRENT SYSTEM HAS BECOME OBSOLETE.

Ensuring that transfer prices follow the arm's length principle is difficult even when transactions involve goods, due to quality differences between similar products. But regulating transfer prices has been made even more difficult over the past three decades as the dominance of intangible over tangible assets as a share of company value has been firmly established. Intangible assets include trade names, goodwill, and brand recognition as well as intellectual property, such as patents, copyrights, brands and trademarks, business methodologies, and control of commercial networks. Because this knowledge-based capital is highly mobile and difficult to value, the arm's length principle has been found both practically and theoretically flawed in valuing transfers of these assets between related parties. The fundamental problem is that many of these related party transactions, especially those involving intangible assets, do not have commercial counterparts with comparable prices. Moreover, the company and industry data and documentation compiled by the corporation often

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produce analyses that are difficult to challenge due to the paucity of readily available and relevant information. As a result, transfer pricing audits can be very expensive and time consuming for tax administrations in both developed and developing countries. This dysfunctional system creates vast opportunities for tax abuse.

Tax abuse through transfer pricing occurs when multinational companies manipulate the prices of related party transactions to increase profits in low tax countries and decrease profits in higher tax countries. This type of manipulation can occur when multinational companies charge each other royalties and other fees for the use of patents, brands, or trademarks; act as intermediaries for product sales and distribution; or make loans and interest payments to one another. Other economic functions, such as management services, corporate treasury, and investment services can also be delegated among companies within the multinational corporate group to increase tax advantages. The more complex the web of related companies within the multinational corporate group, the easier it is to avoid taxation by initiating transfers and fact patterns that cannot be deciphered or disputed. Thus, it has become painfully clear that the current separate entity approach and its transfer pricing system cannot work in a globally integrated and knowledge-based economy.

» WHAT REALLY MATTERS IN THIS DEBATE. As a Commission, we lament the human and societal toll of corporate tax abuse. Such abuse is a major obstacle to fighting poverty, ensuring sustainable development, and protecting human rights. While the wealthy few have tremendous vested interest in the current dysfunctional system, boys and girls, women and men, those living in poverty, the vulnerable and the marginalized have lost the most. When corporations do not pay their fair share of tax in these countries, essential public services and infrastructure spending are cut, and the tax burden is shifted onto ordinary citizens, usually in the form of regressive consumption taxes such as value-added taxes (VAT). A recent report by the UN Conference on Trade and Development estimates the corporate income tax losses for developing countries due to profit-shifting by multinational corporations at one-third of total corporate income taxes due—an astounding $100 billion per year. The loss of these revenues may be a matter of life or death for many people across the globe.

Depriving countries of resources needed to build a state apparatus also negatively affects the capacity to fund the physical, social, and legal infrastructure required to enable the flow of commerce and protect private rights to tangible and intangible property. Although some argue that

the corporate and individual tax systems should be integrated, and there should not be any special tax on corporations, this view ignores the benefits provided to corporations by the State. Incorporation is a privilege granted by the state—not a right—and the legal protections it provides, such as limited liability and private property rights, facilitate greater investment in research and development and enable business to be conducted on a large scale, and hence, generate higher levels of profit.

International corporate tax abuse also creates unfair competitive advantages for multinational firms as against domestic enterprises, many of which are small and medium in size; and the effects of this imbalance have been exacerbated by unfair trade agreements over the past quarter century. Moreover, the extraordinary complexity of the current system disadvantages honest businesses. It creates an environment where the world's largest corporations have incentives to create complex tax avoidance structures that even the largest developed countries' tax authorities struggle to keep up with. As a result, small and developing countries are hit thrice—higher costs for administering the tax system, declining tax revenues, and an artificially decreased competitiveness of their domestic companies.

The current system wastes resources when countries pay enormous sums of money to enforce tax laws and companies pay inordinate sums of money to tax advisers and make business decisions to avoid tax rather than create economic value. But this debate is not just about the efficient allocation of resources. Rather, it centers on equity: equity between good taxpayers and bad taxpayers, equity between capital and labor, equity between the rich and those living in poverty, as well as equity between countries, including between developed and developing countries.

Today around the world there is increasing concern about growing inequality and diminishing opportunity. It is simply unconscionable that the top 1% of the world's population will own half its wealth by 2016. This inequality is undermining democracies, dividing societies, and weakening economic performance throughout the world. Our broken system of taxing global corporate profits is an important contributor to growing inequality.

» EFFORTS TO FIX THE BROKEN SYSTEM.

Until recently, the debate on international corporate tax has been largely dominated by technical discussions monopolized by the interests of multinational corporations and their tax advisors. However, recent investigations conducted by the United States, United Kingdom, and European Union have uncovered multiple examples of transfer pricing abuses. As a result of the political and media focus on this evidence and the ensuing public outcry, in 2012, the G20 called on the OECD to reform the international corporate tax system through the Base Erosion and Profit Shifting (BEPS) initiative. In

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September 2013, the BEPS Action Plan was approved as a G20 project and organized through the OECD for delivery by December 2015.

The BEPS initiative will formulate recommendations to reform the system for adoption through a multilateral treaty (Action 15) to curb profit-shifting (Actions 3, 4, 7); limit transfer pricing abuse (Actions 8-10,13); close tax loopholes created by mismatches in countries' laws (Action 2); and clamp down on tax treaty abuse (Action 6). Other recommendations will focus on the digital economy, harmful tax practices, data sources in monitoring base erosion, disclosure rules, and dispute resolution (Actions 1, 5, 11, 12, 14). Unfortunately, the targeted reforms of the BEPS project will only work within the current separate entity system to reduce corporate income tax base erosion. However, we believe that the current separate entity principle is the fundamental problem, and this core deficiency has not been addressed by the BEPS project.

For example, the BEPS work on transfer pricing has produced additional methods to determine an appropriate arm's length price, in addition to the current five methods. If adopted, they would add even more variation to the OECD's Transfer Pricing Guidelines for any given 'facts and circumstances' analysis of the 'functions performed, assets employed and risks assumed' by each related company. These patches would make transfer pricing regulation an even greater drain of resources for tax authorities, create more uncertainty for taxpayers, generate conflict as different tax authorities opt for different methods, and open up new opportunities for tax arbitrage. Thus, by avoiding any rethinking of the separate entity system and creating even more complexity within the current faulty framework, the BEPS initiative has amounted to pouring new wine into old wineskins.

While some (but not all) countries have a seat at the table in the G20/OECD BEPS process, their positions are largely dictated by parochial national economic concerns, or even worse, by special interests within their countries. Unfortunately, the discussions in BEPS public consultation meetings have been dominated by multinational corporations, who consistently outnumber civil society, academic, labor, and country representatives combined, and are often doubly represented by their tax advisers and special industry groups in addition to corporate executives. These corporations are predominantly headquartered in the United States and European countries, who act as staunch allies to protect the 'competitiveness' of their own multinationals. For example, in the BEPS consultation on the taxation of the digital economy, the leading technology companies, who commonly stake their claims at the forefront of technological innovation, stood united against any discussion of tax rules that would consider the concept of digital presence in the tax nexus rules, while their home countries extolled the need for 'traditionally accepted' and 'durable' principles such as physical presence. In this context, fundamental principles of the

"by avoiding any rethinking of the separate entity system and creating even more complexity within the current faulty framework, the BEPS initiative has amounted to pouring new wine into old wineskins."

international corporate tax system have not been examined, nor have more practical approaches to taxation been given serious attention.

Moreover, despite the fact that numerous developing countries have attended two rounds of regional consultation meetings and a group of twelve developing countries has been invited by the OECD to participate, they do not have the right to vote. This kind of participation is not the global representation required to create rules that impact everyone. We believe it is now time to consider international corporate tax reforms from a global perspective rather than the national advantage of a select number of countries.

» REFORMING THE DEEPER DYSFUNCTION OF OUR GLOBAL TAX SYSTEM. The primary enabler of international corporate tax abuse is the separate entity principle—a legal fiction that enables the flow of vast amounts of taxable income away from the underlying business operations. We believe the only effective way to stop this abuse is to treat multinational corporations as single and unified firms and divide the taxable profits between the countries where the income generating activities are located. If multinational corporations were taxed as single and unified firms, there would be no transfer pricing because global corporate profits would be consolidated, and thus no profits would be gained or lost through intra-company transactions. Each country would get tax revenues from the multinational group profits in proportion to the business activities conducted there.

This system would require an agreement as to how global profits would be divided among the taxing countries. For example, sales and employment factors would reflect the central role of people as consumers in market countries as well as people as producers of both tangible and intangible goods and services in source countries. However, division of profits based on the location of employees could lead to movement of some employment functions to low tax countries as well as vertical disintegration. Therefore, rules such as taxation on the transfer of intangibles as well as 'economic substance' provisions would be necessary to counteract artificial instances of vertical disintegration. Additionally, some sectors, such as the extractives industry, would require a specialized 'production volume' factor in addition to sales and employment to more accurately measure business activity.

Systems of 'formulary apportionment,' have been used to divide corporate profits at the subnational level in the United States, Canada and Switzerland for almost a century. In recent years, the European Union has developed a similar system that consolidates corporate profits from

the EU corporate group and apportions them among EU member states. This proposal, called the 'Common Consolidated Corporate Tax Base,' has been approved by the European Parliament, but has not yet reached the unanimous consensus required for full implementation.

Indeed, at the global level, such a unified approach to taxing corporate profits would require more inclusive and stronger international cooperation as well as focused research to make it work as efficiently and fairly as possible. However, it is now time to shift away from the separate entity principle and move toward taxation of multinational corporations as single and unified firms. During this transition, leading developed nations should impose a global minimum corporate tax rate to stop the race to the bottom.

In addition to reforming the foundational principle of the international tax system, we call on the international community to prioritize other areas for reform:

» TAX INCENTIVES. We believe the global race to the bottom on corporate tax incentives should be reined in by increased international tax cooperation and commitment to stop the unnecessary loss of resources. While each country is responsible for its own tax system, no country is unaffected by the tax system of others. In addition to evaluation of the effectiveness of tax preferences, countries should also examine spillovers caused by their tax preferences for multinational corporations. Such work could also be undertaken through a globally representative body, which could monitor the effects of unfair tax competition. Current efforts to further cooperation among partner states in the East African Community, including the development of a Code of Conduct to prevent harmful taxation and the harmonization of tax incentives are laudable and exemplify the commitment required to work together and not compete, because everyone loses in the race to the bottom.

» TRANSPARENCY. We believe that there is a need for greater transparency of profits and taxes paid in each country by multinational corporations, public and private. In light of the string of recent corporate tax scandals, the public no longer accepts that corporations, able to hide their affairs, will always do the right thing. Greater transparency, for example, on revenues from natural resources, could unleash the potential of companies to make a significant contribution to sustainable development and human rights. And although the issues of taxation of the extractives sector and taxation of High Net Worth Individuals are not primarily a corporate tax issue, we acknowledge and encourage compulsory and voluntary measures for transparency as exemplified in the Extractives Industry Transparency Initiative and the creation of registries of ultimate beneficial ownership.

» ILLICIT FINANCIAL FLOWS. We also support important efforts to curb illicit financial flows, which result primarily from commercial activities, including transfer pricing abuse, as revealed in the recent report of the High-level Panel on Illicit Financial Flows from Africa, commissioned by the African Ministers of Finance, Planning and Economic Development under the auspices of the African Union, and the United Nations Economic Commission for Africa.

» CAPACITY BUILDING. We recognize the dire need for capacity building in developing country tax administrations, but we know that within a faulty system, which imposes undue burdens on developing countries, greater capacity alone is inadequate. We acknowledge the efforts from the international community, including the IMF, OECD, UN, and others, who are taking action to combat corporate tax abuse through capacity building. These efforts should be fully supported and increased through international tax cooperation.

ICRICT COMMISSIONERS

Ms. Eva Joly was born in Norway and is a Member of the European Parliament where she serves as Vice-Chair of the Special Committee on Tax rulings.

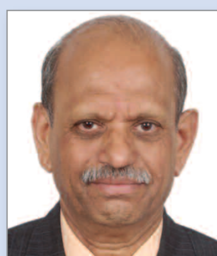
Rev. Suzanne Matale is the Head of the Zambian Council of Churches.

Mr. Manuel Montes, born in The Philippines, serves as Senior Adviser for Financing and Development at The South Centre.

Mr. José Antonio Ocampo (Chairperson) is Colombian and former United Nations Under-Secretary General and former Minister of Finance of Colombia. He is currently a Professor at Columbia University.

Ms. Ifueko Omoigui Okauru served as Commissioner General of Nigeria's Federal Inland Revenue Service and was a Member of the Committee of Experts on International Cooperation in Tax Matters. She is currently Managing Partner of Compliance Professionals Plc.

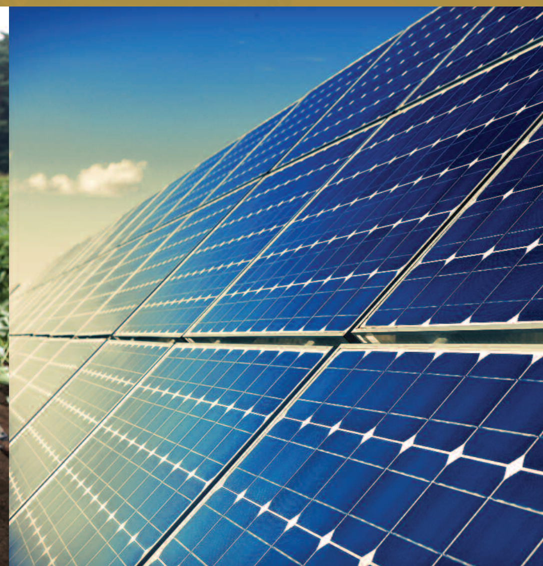
Mr. Léonce Ndikumana was born in Burundi and is a Professor of Economics at the University of Massachusetts.



Mr. M. Govinda Rao is the former Member of the Finance Commission, Member of the Economic Advisory Council to the Prime Minister of India, and Director of the National Institute of Public Finance and Policy in India.

Ms. Magdalena Sepúlveda Carmona from Chile, is a Human Rights Lawyer and recently served as the United Nations Special Rapporteur on Extreme Poverty and Human Rights.

Mr. Joseph Stiglitz is from the United States and University Professor at Columbia University. In 2001, he was awarded the Nobel Memorial Prize in Economics.



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