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EU tax policy

Commission continues softly, softly approach to corporate tax avoidance

The European Commission today held an orientation debate on corporate taxation policy, ahead of anticipated legislative proposals in the coming weeks. Commenting on a leaked draft of the proposals, Green tax policy spokesperson **Molly Scott Cato** said:

"The Commission looks set to continue with its 'softly, softly' approach to the issue of corporate tax avoidance. This leaked orientation paper shows we should not hold our breath for next month's legislative proposals. Luxembourg leaks and the ongoing revelations on corporate tax avoidance have underlined the glaring need to overhaul the European approach to corporate taxation but the Commission seems content to tinker rather than truly grasp the nettle."

"The Commission correctly underlines the stalled proposals for a common consolidated corporate tax base as an important part of the puzzle for providing tax transparency and addressing tax avoidance. However, the two-step approach being mooted displays a lack of urgency. The Commission is still refusing to acknowledge that tax competition or dumping is a major underlying problem, which undermines the EU's internal market. CCCTB is only one part of the puzzle and, to be effective, it must be accompanied by proposals for a European minimum corporate tax rate and minimum standards for double taxation agreements."

Green economic and finance spokesperson and lead on the EU Parliament's tax avoidance inquiry **Sven Giegold** added:

"These proposals undermine the credibility and commitment of the Juncker Commission in tax matters. A crucial measure for providing tax transparency is the extension of country-by-country reporting to all transnational companies but, instead of pushing for this, the Commission is trying to bury it in bureaucracy. The proposal for a consultation for an impact assessment on tax transparency is Kafkaesque and demonstrates a lack of commitment to truly address the issue of corporate tax transparency. Green proposals on country-by-country reporting have been supported by MEPs in the draft EU rules on shareholder rights and we would urge the Commission to go out to bat for these crucial rules vis-a-vis member states, instead of hiding behind bureaucracy."

"The European Parliament's investigation into the tax avoidance practises of large corporations is also ongoing (1) and it is important that the Commission also draws conclusions from this investigation. The coordinated gaming of the corporate tax system by large multinationals necessitates a coherent and coordinated policy response from all EU institutions."

(1) The European Parliament's special committee on tax avoidance is continuing its investigation and will have delegations to Ireland and the Netherlands this week, with a delegation to the UK foreseen next month. The draft final report of the committee is set to be concluded before the summer.

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