Trade Union
Advisory Committee
to the OECD
*Commission
syndicale consultative
auprès de l'OCDE*

Corporate taxation – which perspectives for the taxation of the digital economy?

TUAC Roundtable: 29 May 2019, 15.00-17.30
Room E, OECD Château, 2 rue André-Pascal, Paris 16

English/French interpretation. Coffee will be served from 14.30 | Please register at **tuac@tuac.org** before 20 May 2019

The Trade Union Advisory Committee to the OECD (TUAC) invites you to a roundtable: "which perspectives for the taxation of the digital economy?" The objective of this TUAC roundtable is to learn more about the state of the play at the OECD and to engage a conversation among a wide circle of interested parties, including the labour movement, civil society, academics and business representatives.

PROGRAMME

INTRODUCTORY REMARKS:
Sol Picciotto, BEPS Monitoring Group
Aurore Chardonnet, Adviser S&D, the European Parliament
Business representative (name to be confirmed)
And the active participation of trade unions, civil society representatives and academics

MODERATOR:

Pierre Habbard, TUAC General Secretary

CONTEXT

Following a mandate by the G20 Finance Ministers in March 2017 the OECD/G20 BEPS Inclusive Framework, bringing together over 115 jurisdictions, is now examining proposals to address the tax challenges of the digitalization of the economy. Several options are on the table, ranging from giving countries taxing rights whenever digital activities are generating value on their territory (and regardless of where the company is physically established) to establishing a minimum corporate tax rate, entitling countries to "tax back" if there is evidence that another country hosting part of the multinational is taxing below the agreed threshold.

In March 2019, TUAC submitted a contribution to the OECD public consultation. ***Dowload***

Tackling tax avoidance is highly relevant for the labour movement for at least two reasons. First, trade unions care about a fairer, more inclusive tax system. Governments must collect sufficient revenue to be able to invest in sustainable development, and consumers and workers should not bear the burden of insufficient corporate revenues. Second, aggressive tax planning also impacts employment relations. The artificial constructions used by multinationals to diminish their tax accountability (e.g.: letterbox practices) are very similar, if not the same ones, than those built to obscure employment relationships, bypass national labour laws and social security contributions.

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