

The Standard of Good Tax Governance: The New EU Global Regulatory Power

In 2013, news media around the world highlighted a growing crisis in many states: a steady decrease in contributions to public finances by many high-profile multinational companies and high net worth individuals. This decrease was associated with the ability of sophisticated taxpayers to shift otherwise taxable income and transactions out of the tax base, in a phenomenon that the OECD labelled “Base erosion and profit shifting” or BEPS. Examples of artificial profit shifting by multinationals are the tax scandals of Apple, Google, Starbucks, and Amazon. These multinationals have used artificial strategies to shift from higher jurisdictions to lower tax (friendly) jurisdictions. At EU level one multilateral solution to tackle aggressive tax planning and to ensure that multinationals pay their fair share is the introduction of the EU anti-avoidance package that deals with tax avoidance and ensures fair competition whereby companies are required to pay tax wherever they make their profits in the EU. The EU anti-avoidance package also introduced the 2016 EU Communication on an External Strategy which addresses the EU’s approach towards third countries in respect of good governance and fair tax competition.



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Avec la participation de la Pr. **Polina Kouraleva-Cazals** (Université Savoie Mont Blanc) en tant que discutante.

Le séminaire est animé par la Pr. **Saïda El Boudouhi** (Université Paris 8).

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