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The
G20 Research Group
at Trinity College at the Munk School of Global Affairs in the University of Toronto
presents the

2015 G20 Antalya Summit Interim Compliance Report: Part 1

16 November 2015 to 5 April 2016

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Toronto

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“The University of Toronto ... produced a detailed analysis to the extent of which each G20 country has met its commitments since the last summit ... I think this is important; we come to these summits, we make these commitments, we say we are going to do these things and it is important that there is an organisation that checks up on who has done what.”

— *David Cameron, Prime Minister, United Kingdom, at the 2012 Los Cabos Summit*

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9. Development: Tax

“We support the efforts for strengthening developing economies’ engagement in the international tax agenda.”

G20 Antalya Leaders’ Communiqué

Assessment

	No Compliance	Partial Compliance	Full Compliance
Argentina		0	
Australia			+1
Brazil		0	
Canada			+1
China			+1
France			+1
Germany			+1
India			+1
Indonesia		0	
Italy			+1
Japan		0	
Korea		0	
Mexico		0	
Russia		0	
Saudi Arabia		0	
South Africa			+1
Turkey			+1
United Kingdom			+1
United States			+1
European Union			+1
Average		+0.60	

Background

Following the 2008 financial crisis, the G20 recognized that narrowing the development gap and reducing poverty were essential to fulfilling its core objective of strong, sustainable and balanced growth.¹²³¹

During the 2010 Seoul Summit, the G20 launched its development agenda with the Multi-Year Action Plan on Development (MYAP).¹²³² The MYAP established nine pillars in which G20 actions were identified as necessary to resolving the largest obstacles to inclusive, sustainable and resilient growth in developing countries. The eighth pillar, domestic resource mobilization, stressed the importance of strengthening “tax regimes and fiscal policies in developing countries to provide a sustainable revenue base for inclusive growth and social equity, as well as to enhance the transparency and accountability of public finances.”¹²³³ As a framework for fulfilling the eighth pillar, the MYAP

¹²³¹ About group, G20 Development Working Group Information Exchange Facility. Access Date: 28 February 2016. <http://www.g20dwg.org>

¹²³² Annex 2: Multi-Year Action Plan on Development, The Seoul Summit Document (Seoul) 12 November 2010. Access Date: 28 February 2016. <http://www.g20dwg.org/documents/pdf/view/323/>

¹²³³ Annex 2: Multi-Year Action Plan on Development, The Seoul Summit Document (Seoul) 12 November 2010. Access Date: 28 February 2016. <http://www.g20dwg.org/documents/pdf/view/323/>

recommended two actions: support the development of more effective tax systems and support work to prevent erosion of domestic task revenues.¹²³⁴

The Action Plan calls for the Organisation for Economic Co-operation and Development (OECD) Task Force on Tax and Development, United Nations, International Monetary Fund (IMF), World Bank and regional organizations to support the development of more effective tax systems.¹²³⁵

According to a report published by the OECD, IMF, UN and World Bank for the G20 Development Working Group (DWG), taxation provides governments with the necessary funds needed to invest in development, relieve poverty, and deliver public services. It also allows developing countries to reduce their dependency on foreign aid. Moreover, according to the report, tax system design is closely linked to domestic and international investment decisions, including in terms of transparency and fairness. Thus, a strong tax administration is essential to strengthening domestic resource mobilization. Despite this, half of the Sub Saharan African countries still mobilize less than 17 per cent of their gross domestic product (GDP) in tax revenues, which is well below the 20 per cent minimum level considered by the UN as necessary to achieve the Millennium Development Goals (MDGs). Therefore, the G20 needs to take greater action in assisting developing countries in building capacity with respect to their tax administrations.¹²³⁶

Commitment Features

The report by the IMF, OECD, UN and World Bank to the G20 Development Working Group titled Supporting the Development of More Effective Tax Systems identified two broad ways in which G20 countries can work with developing countries to support the efforts for strengthening developing economies' engagement in the international tax agenda: leading by example in addressing common issues and furthering common interests, and as shareholders or members of the international organisations most closely concerned with taxation and development.¹²³⁷

Common issues, common interests — leading by example and developing partnerships

1. Estimate and publish tax expenditures, and the cost of special provisions, in regular tax expenditure and budgets. G20 members could lead and encourage a more rigorous assessment of the costs and benefits of such provisions.
2. Develop analytical frameworks, suitable to the varying needs and circumstances of different countries, to assess the costs and benefits of preferential tax treatments, including in particular tax incentives aimed at foreign direct investment (FDI), and provide guidelines for members which use such incentives.
3. Disclose and consider reducing the scope of tax exemptions required by G20 members from country recipients of aid-funded projects.
4. Undertake “spillover” analyses of proposed changes to tax law in G20 members, for example in trade and international taxation — which could have effects on the fiscal circumstances of developing countries.

Acting as shareholders or members in international organizations

1. Encourage international organizations to more thoroughly assess and act upon linkages of tax and expenditure policies in their technical assistance to developing countries.

¹²³⁴ Annex 2: Multi-Year Action Plan on Development, The Seoul Summit Document (Seoul) 12 November 2010. Access Date: 28 February 2016. <http://www.g20dwg.org/documents/pdf/view/323/>

¹²³⁵ Annex 2: Multi-Year Action Plan on Development, The Seoul Summit Document (Seoul) 12 November 2010. Access Date: 28 February 2016. <http://www.g20dwg.org/documents/pdf/view/323/>

¹²³⁶ Supporting the Development of More Effective Tax System, A Report to the G20 Development Working Group by the IMF, OECD, UN, and World Bank 2011. Access Date: 19 February 2014. <http://www.imf.org/external/np/g20/pdf/110311.pdf>

¹²³⁷ Supporting the Development of More Effective Tax System, A Report to the G20 Development Working Group by the IMF, OECD, UN, and World Bank 2011. Access Date: 28 February 2016. <http://www.imf.org/external/np/g20/pdf/110311.pdf>

2. Encourage the IMF and World Bank, working with other international and regional organizations as appropriate, to further develop and make publicly available consistent and detailed revenue data sets for the developing countries.
3. Encourage the international organizations, including the Forum on Tax Administrations, to develop a tool kit of measures to counter tax evasion and avoidance, based on best practices and guidelines adapted to the needs of developing countries.
4. Promote the Multilateral Convention on Administrative Assistance in Tax Matters.

Scoring Guidelines

-1	Member does not support efforts for strengthening developing economies' engagement in the international tax agenda through national actions that address common issues and common interests or as stakeholders or members of international organizations.
0	Member supports efforts for strengthening developing economies' engagement in the international tax agenda through national actions that address common issues and common interests OR as stakeholders or members of international organizations, but not both.
+1	Member supports efforts for strengthening developing economies' engagement in the international tax agenda through national actions that address common issues and common interests AND as stakeholders or members of international organizations, but not both.

Lead Analyst: Hélène Emorine

Argentina: 0

Argentina has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

From 26 to 27 February 2016, Argentina participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²³⁸

Argentina has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

Thus, Argentina has received a score of 0.

Analysts: Jiyeon Han

Australia: +1

Australia has fully complied with its commitment to support efforts to strengthen developing economies' engagement in the international tax agenda.

On 8 December 2015, the Australian Taxation Office worked to increase transparency by reaffirming its commitment to work with other tax administrations to share intelligence on advisers operating globally.¹²³⁹

On 17 December 2015, the Australian Taxation Office published the Corporate Tax Transparency Report for the 2013-2014 income year.¹²⁴⁰ The report aimed to lead by example and to form part of a "much wider domestic and global push for improved corporate transparency."¹²⁴¹

¹²³⁸ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>

¹²³⁹ Tax- Office Chasing Up Advisers Who Facilitate Offshore Tax Evasion, Australian Taxation Office (Sydney) 8 December 2015. Access Date: 22 February 2016. <https://www.ato.gov.au/Media-centre/Media-releases/Tax-Office-chasing-up-advisers-who-facilitate-offshore-tax-evasion/>

On 27 January 2016, as a member of the Organisation for Economic Co-operation and Development (OECD), Australia signed the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of Country-by-Country reports in an effort to boost the transparency of multinational enterprises.¹²⁴²

From 26 to 27 February 2016, Australia participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁴³

Australia supported efforts to strengthen developing economies' engagement in the international tax agenda through national actions that address common issues and common concerns and as a member of an international organizations.

Thus, Australia has received a score of +1.

Analyst: Jiyeon Han

Brazil: 0

Brazil has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

From 26-27 February 2016, Brazil participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁴⁴

Brazil has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests..

Thus, Brazil has received a score of 0.

Analyst: Elena Lifshits Carrera

Canada: +1

Canada has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

¹²⁴⁰ Corporate Tax Transparency Report for the 2013 – 2014 Income Year, Australian Taxation Office (Sydney) 17 December 2015. Access Date: 22 February 2016.

https://www.ato.gov.au/uploadedFiles/Content/CR/downloads/Media_centre/Corporatepercent20taxpercent20transparencypercent20reportpercent20forpercent20thepercent202013-14percent20incomepercent20yearpercent20-percent20Guidancepercent20Partpercent203.pdf

¹²⁴¹ Corporate Tax Transparency Report for the 2013 – 2014 Income Year, Australian Taxation Office (Sydney) 17 December 2015. Access Date: 22 February 2016.

https://www.ato.gov.au/uploadedFiles/Content/CR/downloads/Media_centre/Corporatepercent20taxpercent20transparencypercent20reportpercent20forpercent20thepercent202013-14percent20incomepercent20yearpercent20-percent20Guidancepercent20Partpercent203.pdf

¹²⁴² A boost to transparency in international tax matters, OECD (Paris) 27 January 16. Access Date: 22 February 2016. <http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹²⁴³ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

¹²⁴⁴ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

On 5 February 2016, the Government of Canada announced that it had signed a Joint Declaration with Switzerland expressing intent for the two countries to engage in the automatic exchange of financial account information in accordance with the with standard developed by the Organisation for Economic Co-operation and Development (OECD).¹²⁴⁵

On 23 February 2016, the Department of Finance released its annual report on federal tax expenditures. One of the reasons the Government of Canada releases this report is to “foster government budgetary and fiscal transparency.”¹²⁴⁶

From 26-27 February 2016, Canada participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 finance ministers’ meeting in Shanghai, China.¹²⁴⁷

On 22 March 2016, the Government of Canada released the Federal Budget 2016, which confirmed that Canada will implement country-by-country reporting for multinationals in accordance with BEPS Action 13. The Budget also outlined the Government’s intention to implement a minimum standard for the spontaneous exchange of tax rulings as outlined in the BEPS Report released in October 2015. Lastly the Budget confirmed the Government of Canada’s commitment to counter treaty abuse by including either a Limitation on Benefits clause or a Principal Purpose Test.¹²⁴⁸

Canada has supported the efforts to strengthen developing economies’ engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, Canada has received a score of +1.

Analysts: Elena Lifshits and Keshini Mahesan

China: +1

China has fully complied with its commitment to help strengthen developing economies’ engagement in the international tax agenda.

From 24 to 26 November 2015, China sent a taxation delegation to the 45th annual meeting of the Study Group on Asian Tax Administration and Research (SGATAR) in Singapore.¹²⁴⁹ This annual conference included a task force meeting where delegates discussed three main issues: tax compliance of small and medium enterprises, increased efficiency and efficacy when executing tax administration policies and the implementation of country-by-country reporting.¹²⁵⁰ Furthermore, delegates

¹²⁴⁵ Government Moving Forward to Address Tax Evasion Through the Automatic Exchange of Tax Information, Department of Finance (Ottawa), 5 February 2016. Access Date: 13 March 2016. <http://www.fin.gc.ca/n16/16-020-eng.asp>

¹²⁴⁶ Department of Finance releases annual report on federal tax expenditures, Department of Finance (Ottawa), 23 February 2016. Access Date: 13 March 2016. <http://www.fin.gc.ca/n16/16-026-eng.asp>

¹²⁴⁷ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NfK>

¹²⁴⁸ The Latest on BEPS – 28 March 2016, Ernst and Young Tax Insights. Accessed 22 April 2016. <http://taxinsights.ey.com/archive/news/the-latest-on-beps-28-march-2016.aspx>

¹²⁴⁹ Sun Ruibiao Attends 45th SGATAR Annual Meeting, State Administration of Taxation of The People’s Republic of China (Beijing) 2 December 2015. Access Date: 8 March 2016. <http://www.chinatax.gov.cn/2013/n2925/n2957/c2010214/content.html>

¹²⁵⁰ Sun Ruibiao Attends 45th SGATAR Annual Meeting, State Administration of Taxation of The People’s Republic of China (Beijing) 2 December 2015. Access Date: 8 March 2016. <http://www.chinatax.gov.cn/2013/n2925/n2957/c2010214/content.html>

discussed an overhaul to the structure of SGATAR to improve training resources for member nations. China has committed to actively participate in the reformative measures proposed by SGATAR.¹²⁵¹

On 1 December 2015, Chinese President Xi Jinping and Zimbabwe President Mugabe signed an agreement on avoiding double taxation and preventing tax evasion.¹²⁵² The treaty promoted technical and economic exchange between China and Zimbabwe by reducing tax burdens for cross-border investors of both countries.¹²⁵³

On 4 December 2015, Administrator of the State Administration of Taxation Wang Jun, visited the Tax and Customs Administration of Ethiopia. During his visit, he signed the Sino-Ethiopian memorandum of understanding on strengthening China and Ethiopia's tax administration and tax collection capacities.¹²⁵⁴ The memorandum stressed the importance of exchanging tax related information between the two countries.¹²⁵⁵

On 16 December 2015, China signed a memorandum of understanding with the Organisation for Economic Co-operation and Development (OECD) to set up a joint multilateral taxation centre in China. This centre will provide taxation training to tax representatives from developing countries and Asia, as well as help developing countries build a platform for enhancing tax collection and administration capabilities.¹²⁵⁶

From 26-27 February 2016, China participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁵⁷

China engaged developing economies' in the international tax agenda through national actions that addressed common issues and common concerns and as stakeholders of international organizations.

Thus, China has received a score of +1.

Analysts: Jiyeon Han

France: +1

France has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 30 December 2015, France enacted the 2016 Finance Act and the Amended 2015 Finance Act.¹²⁵⁸ This act included a provision obliging large companies to carry out country-by-country

¹²⁵¹Sun Ruibiao Attends 45th SGATAR Annual Meeting, State Administration of Taxation of The People's Republic of China (Beijing) 2 December 2015. Access Date: 8 March 2016.

<http://www.chinatax.gov.cn/2013/n2925/n2957/c2010214/content.html>

¹²⁵²China and Zimbabwe Sign Tax Treaty, State Administration of Taxation of The People's Republic of China (Beijing) 4 December 2015. Access Date: 8 March 2016. <http://www.chinatax.gov.cn/2013/n2925/n2957/c2010298/content.html>

¹²⁵³China and Zimbabwe Sign Tax Treaty, State Administration of Taxation of The People's Republic of China (Beijing) 4 December 2015. Access Date: 8 March 2016. <http://www.chinatax.gov.cn/2013/n2925/n2957/c2010298/content.html>

¹²⁵⁴Wang Jun visits Taxation and Customs Administration of Ethiopia, State Administration of Taxation of The People's Republic of China (Beijing) 7 December 2015. Access Date: 8 March 2016.

<http://www.chinatax.gov.cn/2013/n2925/n2957/c2010336/content.html>

¹²⁵⁵Wang Jun visits Taxation and Customs Administration of Ethiopia, State Administration of Taxation of The People's Republic of China (Beijing) 7 December 2015. Access Date: 8 March 2016.

<http://www.chinatax.gov.cn/2013/n2925/n2957/c2010336/content.html>

¹²⁵⁶Wang Jun Meets With OECD Delegates, State Administration of Taxation of The People's Republic of China (Beijing) 16 December 2015. Access Date: 8 March 2016.

<http://www.chinatax.gov.cn/2013/n2925/n2957/n2958/c2010391/content.html>

¹²⁵⁷Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>

reporting in line with the Organisation for Economic Co-operation and Development (OECD) recommendations on Base Erosion and Profit Shifting (BEPS) Action Plan.¹²⁵⁹

On 27 January 2016, as a member of the OECD, France signed the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of Country-by-Country reports as part of the OECD G20 BEPS Project.^{1260,1261}

On 9 February 2016, France and Germany participated in the 48th Franco-German Financial and Economic Council. During the council, “both countries continuously stressed the urgent need to advance efforts in the fight against tax avoidance and aggressive tax planning, both at the global and EU levels, to ensure transparency and the implementation of the principle of a minimum effective level of taxation.”¹²⁶² During the conference, France and Germany strongly welcomed the conclusions of the OECD BEPS Action Plan and called for its swift and efficient implementation.¹²⁶³ On the topic of automatic exchange of information (AEOI), France and Germany encouraged “the Global Forum to monitor its implementation, ask to report on it before the end of 2016 and establish a review mechanism, and further the work on tougher incentives for countries failing to respect international standards of AEOI on request.”¹²⁶⁴

From 26-27 February 2016, France participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers’ meeting in Shanghai, China.¹²⁶⁵

France has supported the efforts to strengthen developing economies’ engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, France has received a score of +1.

Analyst: Sonja Dobson

¹²⁵⁸ France enacts distribution rules and BEPS-inspired measures, Tax Insights from International Tax Services (New York) 8 January 2016. Access Date: 25 February 2016. <https://www.pwc.com/us/en/tax-services/publications/insights/assets/pwc-france-enacts-distribution-rules-and-beps-inspired-measures.pdf>

¹²⁵⁹ France enacts distribution rules and BEPS-inspired measures, Tax Insights from International Tax Services (New York) 8 January 2016. Access Date: 25 February 2016. <https://www.pwc.com/us/en/tax-services/publications/insights/assets/pwc-france-enacts-distribution-rules-and-beps-inspired-measures.pdf>

¹²⁶⁰ Signature de l’accord multilatéral prévoyant les modalités de mise en œuvre du reporting pays par pays, Le portail de l’Économie et des Finances (Paris) 27 January 2016. Access Date: 23 February 2016. <http://www.economie.gouv.fr/accord-multilateral-de-mise-en-oeuvre-du-reporting-pays-par-pays>

¹²⁶¹ Signature de l’accord multilatéral prévoyant les modalités de mise en œuvre du reporting pays par pays, Le portail de l’Économie et des Finances (Paris) 27 January 2016. Access Date: 23 February 2016. <http://www.economie.gouv.fr/accord-multilateral-de-mise-en-oeuvre-du-reporting-pays-par-pays>

¹²⁶² Leading Effective TADAT Assessments. The Tax Administration Diagnostic Assessment Tool (TADAT). Access Date: 24 February 2016. http://www.tadat.org/news_events/NewsAndEvents.html

¹²⁶³ 48th Franco-German Financial and Economic Council. Federal Ministry of Finance (Berlin) 9 February 2016. Access Date: 24 February 2016.

<http://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Topics/Europe/Articles/2016-02-09-48th-franco-german-financial-and-economic-council.html#Start>

¹²⁶⁴ 48th Franco-German Financial and Economic Council. Federal Ministry of Finance (Berlin) 9 February 2016. Access Date: February 24 2016.

<http://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Topics/Europe/Articles/2016-02-09-48th-franco-german-financial-and-economic-council.html#Start>

¹²⁶⁵ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>

Germany: +1

Germany has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

From 23 to 27 November 2015, the Gesellschaft für Internationale Zusammenarbeit (GIZ), an international development organization owned by the German government, held a workshop in Panama in conjunction with the Inter-American Center of Tax Administrations (CIAT). The main topic of the workshop was the effective implementation of transfer pricing in tax administrations faced with the challenge of a globalizing world.¹²⁶⁶

On 27 January 2016, as a member of the Organisation for Economic Co-operation and Development (OECD), Germany signed the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of Country-by-Country reports in an effort to boost transparency by multinational enterprises.¹²⁶⁷

On 9 February 2016, France and Germany participated in the 48th Franco-German Financial and Economic Council during which ministers from both states met to speak about critical financial issues. During the council “both countries continuously stressed the urgent need to advance efforts in the fight against tax avoidance and aggressive tax planning, both at the global and EU levels, to ensure transparency and the implementation of the principle of a minimum effective level of taxation.”¹²⁶⁸ France and Germany also called for the quick implementation of the Base Erosion and Profit Shifting (BEPS) Action Plan. Finally, France and Germany called for the Global Forum to monitor the implementation of automatic exchange of information, establish a review mechanism, and provide tougher incentives for countries failing to respect standards for the exchange of information.¹²⁶⁹

From 18 to 21 January 2016, the Tax Administration Diagnostic Assessment Tool (TADAT) Organization, ran a TADAT Assessment Leadership course in conjunction with the Center for Excellence in Finance in Ljubljana, Slovenia.¹²⁷⁰ Assessors from, a GIZ-funded project and the Ministry of Finance were part of the German delegation that attended the course.¹²⁷¹

From 26 to 27 February 2016, Germany participated in discussions regarding implementation of proposals to curb BEPS at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁷²

¹²⁶⁶ Seminario - Taller sobre Análisis de Casos de Precios de Transferencia GIZ-CIAT, Inter-American Center of Tax Administrations (Panama City) 10 February 2016. Access Date: 24 February 2016.

<http://www.ciat.org/index.php/en/news/the-executive-secretary-in-the-press.html>

¹²⁶⁷ A boost to transparency in international tax matters, OECD (Paris) 27 January 16. Access Date: 22 February 2016.

<http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹²⁶⁸ Leading Effective TADAT Assessments. The Tax Administration Diagnostic Assessment Tool (TADAT). Access Date: 24 February 2016. http://www.tadat.org/news_events/NewsAndEvents.html

¹²⁶⁹ 48th Franco-German Financial and Economic Council. Federal Ministry of Finance (Berlin) 9 February 2016. Access Date: February 24 2016.

<http://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Topics/Europe/Articles/2016-02-09-48th-franco-german-financial-and-economic-council.html#Start>

¹²⁷⁰ Overview. The Tax Administration Diagnostic Assessment Tool (TADAT). Access Date: 24 February 2016.

<http://www.tadat.org/overview/overview.html>

¹²⁷¹ Leading Effective TADAT Assessments. The Tax Administration Diagnostic Assessment Tool (TADAT). Access Date: 24 February 2016. http://www.tadat.org/news_events/NewsAndEvents.html

¹²⁷² Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>

Germany has supported the efforts to strengthen developing economies' engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, Germany has received a score of +1.

Analyst: Michael Warchol

India: +1

India has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 31 December 2015, the Government of India published an updated Guidance Note for implementation of Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) as per Multilateral Competent Authority Agreement (MCAA) for Automatic Exchange of Information.¹²⁷³

On 28 January 2016, the Central Board of Direct Taxes announced that it resolved over 100 transfer pricing disputes under the Mutual Agreement Procedure (MAP) provision contained in the provision contained in the India-USA Double Taxation Avoidance Convention (DTAC) signed in 2015.¹²⁷⁴

On 2 February 2016, the Ministry of Finance of the Government of India established the "Tax Policy Research Unit and Tax Policy Council to bring consistency, multidisciplinary inputs, and coherence in tax policy making."¹²⁷⁵

On 26-27 February 2016, India participated in discussions on implementing a proposal to curb Base Erosion and Profit Shifting (BEPS) at the G20 finance ministers' meeting in Shanghai, China.¹²⁷⁶

India has supported the efforts to strengthen developing economies' engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, India has received a score of +1.

Analyst: Fatima Saya

Indonesia: 0

Indonesia has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

From 26-27 February 2016, the Indonesian Ministry of Finance urged G20 members to implement international tax agreements by the deadline at the G20 Finance Ministerial and Central Bank Meeting in Shanghai, China.¹²⁷⁷

¹²⁷³ Clarification for implementation of FATCA and CRS –regarding, Income Tax Department (New Delhi) 19 February 2016. Access Date: 25 February 2016.

[http://www.incometaxindia.gov.in/Lists/Press Releases/Attachments/443/Press-Release-Clarification-for-implementation-of-FATCA-19-02-2016.pdf](http://www.incometaxindia.gov.in/Lists/Press%20Releases/Attachments/443/Press-Release-Clarification-for-implementation-of-FATCA-19-02-2016.pdf)

¹²⁷⁴ Resolution of more than 100 cases of transfer pricing disputes with USA under MAP-regarding, Income Tax Department (New Delhi) 28 January 2016. Access Date: 24 February 2016.

[http://www.incometaxindia.gov.in/Lists/Pressper cent20Releases/Attachments/439/PressRelease_28-1-16.pdf](http://www.incometaxindia.gov.in/Lists/Press%20Releases/Attachments/439/PressRelease_28-1-16.pdf)

¹²⁷⁵ Government sets-up Tax Policy Research Unit and Tax Policy Council to bring consistency, multidisciplinary inputs, and coherence in Tax Policy, Press Information Bureau (New Delhi) 2 February 2016. Access Date: 24 February 2016 <http://pib.nic.in/newsite/PrintRelease.aspx?relid=136014>

¹²⁷⁶ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>

At the same meeting, Indonesian Finance Minister Bambang Brodjonegoro highlighted the challenges faced in the implementation of the international taxation cooperation, particularly the Base Erosion and Profit Shifting (BEPS) initiative and the Automatic Exchange of Information (AEOI) on taxation.¹²⁷⁸

Indonesia has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

Thus, Indonesia has received a score of 0.

Analyst: Michael Warchol

Italy: +1

Italy has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 22 December 2015, Italy implemented rules requiring multinational entities to report, by country, the amounts of gross profit, taxes paid, and other indicators of economic activities in its 2016 budget law.¹²⁷⁹ These reporting requirements are in line with the recommendations made in the Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) project.¹²⁸⁰

On 27 January 2016, as a member of the OECD, Italy signed the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of country-by-country reports in an effort to boost transparency by multinational enterprises.¹²⁸¹

From 26 to 27 February 2016, Argentina participated in discussions regarding implementation of proposals to curb BEPS at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁸²

Italy has supported the efforts to strengthen developing economies' engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, Italy has received a score of +1.

Analyst: Michael Warchol

¹²⁷⁷ Indonesia asks G20 to implement taxation cooperation, Antara News (Jakarta) 28 February 2016. Access Date: 1 March 2016. <http://www.antaranews.com/en/news/103388/indonesia-asks-g20-to-implement-taxation-cooperation>

¹²⁷⁸ Indonesia asks G20 to implement taxation cooperation, Antara News (Jakarta) 28 February 2016. Access Date: 1 March 2016. <http://www.antaranews.com/en/news/103388/indonesia-asks-g20-to-implement-taxation-cooperation>

¹²⁷⁹ Italy: Country-by-country reporting approved in 2016 budget law, KPMG 23 December 2015. Access Date: 1 March 2016. <https://home.kpmg.com/xx/en/home/insights/2015/12/tnf-italy-country-by-country-reporting-approved-in-2016-budget-law.html>

¹²⁸⁰ Italy: Country-by-country reporting approved in 2016 budget law, KPMG 23 December 2015. Access Date: 1 March 2016. <https://home.kpmg.com/xx/en/home/insights/2015/12/tnf-italy-country-by-country-reporting-approved-in-2016-budget-law.html>

¹²⁸¹ A boost to transparency in international tax matters, OECD (Paris) 27 January 2016. Access Date: 22 February 2016. <http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹²⁸² Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>

Japan: 0

Japan has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 27 January 2016, as a member of the Organisation for Economic Co-operation and Development (OECD), Japan signed the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of Country-by-Country reports in an effort to boost the transparency of multinational enterprises.¹²⁸³

On 26-27 February 2016, Japan participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁸⁴

Japan has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

Thus, Japan has received a score of 0.

Analyst: Fatima Saya

Korea: 0

Korea has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

From 26 to 27 February 2016, Argentina participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁸⁵

Korea has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

Thus, Korea has received a score of 0.

Analyst: Jiyeon Han

Mexico: 0

Mexico has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 12 February 2016, as a member of the Organisation for Economic Co-operation and Development (OECD), Mexico signed the Multilateral Competent Authority Agreement (MCAA)

¹²⁸³ A boost to transparency in international tax matters, OECD (Paris) 27 January 16. Access Date: 22 February 2016. <http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹²⁸⁴ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NfK>

¹²⁸⁵ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NfK>

for the automatic exchange of Country-by-Country reports in an effort to boost transparency by multinational enterprises.¹²⁸⁶

From 26 to 27 February 2016, Mexico participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁸⁷

Mexico has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

Thus, Mexico has received a score of 0.

Analyst: Coral Cripps

Russia: 0

Russia has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

From 26 to 27 February 2016, Russia participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁸⁸

Russia has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

Thus, Russia has received a score of 0.

Analyst: Elena Lifshits Carrera

Saudi Arabia: 0

Saudi Arabia has partially complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 26 to 27 February 2016, Saudi Arabia participated in discussions regarding the implementation of proposals to curb Base Erosion and Profit Shifting at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁸⁹

Saudi Arabia has partially supported efforts to strengthen developing economies' engagement in the international tax agenda as a member of an international organization however, has not implemented national actions that address common issues and common interests.

¹²⁸⁶ A boost to transparency in international tax matters, OECD (Paris) 27 January 16. Access Date: 22 February 2016. <http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹²⁸⁷ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

¹²⁸⁸ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

¹²⁸⁹ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

Thus, Saudi Arabia has received a score of 0.

Analyst: Fatima Saya

South Africa: +1

South Africa has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 12 February 2016, as a member of the Organisation for Economic Co-operation and Development (OECD), South Africa signed the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of Country-by-Country reports in an effort to boost transparency by multinational enterprises.¹²⁹⁰

On 25 February 2016, South Africa began work on a report on tax administration, which evaluating the country's use of institutions and infrastructure to implement recommendations on tax policy.¹²⁹¹ In particular, the report will review the South African Revenue Service (SARS) to determine whether the institution is capable of implementing the recommendations of a governmental tax committee formed in 2013.¹²⁹²

From 26 to 27 February 2016, South Africa participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹²⁹³

South Africa has supported the efforts to strengthen developing economies' engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, South Africa has received a score of +1.

Analyst: Coral Cripps

Turkey: +1

Turkey has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 15 December 2015, the Ministry of Finance introduced amendments to tax audit regulations, including provisions to facilitate regulations outlined by Automatic Exchange of Information (AEOI).¹²⁹⁴

On 24 December 2015, the Ministry of Finance issued new disclosure regulations for organizations and taxpayers in the e-commerce sector, including the introduction of new obligatory e-archiving requirements.¹²⁹⁵

¹²⁹⁰ A boost to transparency in international tax matters, OECD (Paris) 27 January 16. Access Date: 22 February 2016. <http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹²⁹¹ TAX COMMITTEE: Review aiming for in depth look into tax system, Business Day (Cape Town) 25 February 2016. Access Date: 25 February 2016. <http://www.bdlive.co.za/economy/2016/02/25/tax-committee-review-aiming-for-indepth-look-into-tax-system>

¹²⁹² TAX COMMITTEE: Review aiming for in depth look into tax system, Business Day (Cape Town) 25 February 2016. Access Date: 25 February 2016. <http://www.bdlive.co.za/economy/2016/02/25/tax-committee-review-aiming-for-indepth-look-into-tax-system>

¹²⁹³ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NfK>

¹²⁹⁴ Vergi incelemelerinde uyulacak usul ve esaslar hakkında, Revenue Administration (Ankara) 15 December 2015. Access Date: 3 March 2016. <http://www.resmigazete.gov.tr/eskiler/2015/11/20151106-5.htm>

On 22 February 2016, the Turkish Revenue Administration launched an annual *Tax Week* to “develop tax awareness in all sectors of society and in order to increase voluntary tax payment habits.”¹²⁹⁶

On 26-27 February 2016, Turkey participated in discussions regarding the implementation of proposals to curb Base Erosion and Profit Shifting at the G20 Finance Ministers’ meeting in Shanghai, China.¹²⁹⁷

Turkey has supported the efforts to strengthen developing economies’ engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, Turkey has received a score of +1.

Analyst: Fatima Saya

United Kingdom: +1

The United Kingdom has fully complied with its commitment to help strengthen developing economies’ engagement in the international tax agenda.

On 23 November 2015, the Department for International Development (DFID) updated its aid strategy, reaffirming its commitment to spend 0.7 per cent of national income on Official Development Assistance (ODA).¹²⁹⁸ In support of the government’s aim towards progressive tax policy, the ODA states that it will double the amount it invests for improving developing countries tax systems by 2020 to GBP40 million.¹²⁹⁹ The government will invest more in combatting tax evasion and avoidance; strengthen and expand government partnerships to defeat bribery and corruption; and return stolen assets.¹³⁰⁰

In December 2015, DFID updated its Tax Modernisation Programme in Tanzania which aims to improve Tanzania’s tax administration system.¹³⁰¹

On 27 January 2016, as a member of the Organisation for Economic Co-operation and Development (OECD), the UK signed the Multilateral Competent Authority Agreement (MCAA)

¹²⁹⁵ Vergi usul kanunu genel tebliği (sıra no: 464), Revenue Administration (Ankara) 24 December 2015. Access Date: 3 March 2016. <http://www.resmigazete.gov.tr/eskiler/2015/12/20151224-7.htm>

¹²⁹⁶ Turkish Revenue Administration Announcement, Revenue Administration (Ankara) 22 February 2016. Access Date: 3 March 2016

http://www.gib.gov.tr/sites/default/files/fileadmin/user_upload/BasinBultenleri/22022016basinbulteni.htm

¹²⁹⁷ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

¹²⁹⁸ Development spending will meet UK’s promises to world’s poor while serving national interest, Department for International Development (London) 23 November 2015. Access Date: 23 February 2016. <https://www.gov.uk/government/news/development-spending-will-meet-uks-promises-to-worlds-poor-while-serving-national-interest>

¹²⁹⁹ UK aid: tackling global challenges in the national interest, Department for International Development (London) November 2015. Access Date: 23 February 2016. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/478834/ODA_strategy_final_web_09_05.pdf

¹³⁰⁰ UK aid: tackling global challenges in the national interest, Department for International Development (London) November 2015. Access Date: 23 February 2016. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/478834/ODA_strategy_final_web_09_05.pdf

¹³⁰¹ Tax Modernisation Programme Grant – Corporate Plan 4, Department for International Development (London) 29 January 2016. Access Date: 23 February 2016. <https://devtracker.dfid.gov.uk/projects/GB-1-204334>

for the automatic exchange of Country-by-Country reports in an effort to boost transparency by multinational enterprises.¹³⁰²

From 26-27 February 2016, the UK participated in discussions regarding implementation of proposals to curb Base Erosion and Profit Shifting (BEPS) at the G20 Finance Ministers' meeting in Shanghai, China.¹³⁰³

On 16 March 2016, the UK Treasury introduced the Business Tax Roadmap, which included next steps on the implementation of BEPS in the United Kingdom to 2020.¹³⁰⁴

On 24 March 2016, the Government of the United Kingdom released its Finance Bill for 2016. This bill introduces new rules to address hybrid mismatch arrangements and increase transparency for payments on intellectual property made overseas, ensuring they are subject to tax.¹³⁰⁵

UK has supported the efforts to strengthen developing economies' engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, the United Kingdom has received a score of +1.

Analysts: Anna Roach and Keshini Mahesan

United States: +1

The United States has fully complied with its commitment to help strengthen developing economies' engagement in the international tax agenda.

On 22 December 2015, the Internal Revenue Service (IRS) and the US Department of Treasury issued regulations for US multinational enterprise organizations regarding country-by-country reporting requirements established by the Organisation for Economic Co-operation and Development's (OECD) Base Erosion and Profit Shifting (BEPS) project.¹³⁰⁶

On 9 February 2016, the US Department of Treasury released the 2017 Fiscal Year Budget Proposal to the US Congress which included significant reform proposals to the US International Tax System, including limits on shifting income through intangible property transfers and restrictions on the use of hybrid arrangements that create stateless income.¹³⁰⁷

On 17 February 2016, the US Department of Treasury issued a revised US Model Income Tax Convention that reflect improvements based in bilateral tax treaty negotiations to reduce double

¹³⁰² A boost to transparency in international tax matters, OECD (Paris) 27 January 16. Access Date: 27 February 2016. <http://www.oecd.org/tax/a-boost-to-transparency-in-international-tax-matters-31-countries-sign-tax-co-operation-agreement.htm#note>

¹³⁰³ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NfK>

¹³⁰⁴ The Latest on BEPS – 28 March 2016, Ernst and Young Tax Insights. Accessed 23 April 2016. <http://taxinsights.ey.com/archive/archive-news/the-latest-on-beps-28-march-2016.aspx>

¹³⁰⁵ Finance Bill 2016 legislates new tax changes, 24 March 2016. HM Treasury, HM Revenue & Customs. Accessed 22 April 2016. <https://www.gov.uk/government/news/finance-bill-2016-legislates-new-tax-changes>

¹³⁰⁶ Country-by-Country Reporting, Federal Register (Washington) 23 December 2015. Access Date: 1 March 2016. <https://www.federalregister.gov/articles/2015/12/23/2015-32145/country-by-country-reporting>

¹³⁰⁷ General Explanations of the Administration's Fiscal Year 2017 Revenue Proposals, Department of the Treasury (Washington) 9 February 2016. Access Date: 1 March 2016. <https://www.treasury.gov/resource-center/tax-policy/Documents/General-Explanations-FY2017.pdf>

taxation.¹³⁰⁸ In particular, it will deny “reduced withholding taxes on U.S. source payments made by companies that engage in inversions related to foreign persons.”¹³⁰⁹

On 26-27 February 2016, the US participated in discussions regarding implementation of proposals to curb BEPS at the G20 Finance Ministers’ meeting in Shanghai, China.¹³¹⁰

The US has supported the efforts to strengthen developing economies’ engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, the United States has received a score of +1.

Analyst: Fatima Saya

European Union: +1

The European Union has fully complied with its commitment to help strengthen developing economies’ engagement in the international tax agenda.

On 1 December 2015, the European Commission updated and published its country-by-country and corporate tax transparency report, thus furthering transparency.¹³¹¹

On 28 January 2016, the European Commission presented a reform agenda, which included a section on assisting developing countries in meeting good tax governance standards.¹³¹² This agenda upholds the EU140 million annual donation to developing countries, as well as the Addis Tax Initiative, launched in July 2015, wherein the EU and other international partners committed to doubling the support to developing countries for domestic revenue mobilization.¹³¹³

On 28 January 2016, the European Commission presented a Communication on an External Strategy for Effective Taxation as part of its reform agenda.¹³¹⁴ The External Strategy outlines measures to promote good tax governance internationally.¹³¹⁵

¹³⁰⁸ Treasury Announces Release of 2016 U.S. Model Income Tax Treaty, Department of the Treasury (Washington) 17 February 2016. Access Date: 1 March 2016.

<https://www.treasury.gov/press-center/press-releases/Pages/jl0356.aspx>

¹³⁰⁹ Treasury Announces Release of 2016 U.S. Model Income Tax Treaty, Department of the Treasury (Washington) 17 February 2016. Access Date: 1 March 2016.

<https://www.treasury.gov/press-center/press-releases/Pages/jl0356.aspx>

¹³¹⁰ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFk>

¹³¹¹ Country-by-Country Reporting / Corporate Tax Transparency, European Commission (Brussels) 1 December 2015. Access Date: 25 February 2016.

http://ec.europa.eu/finance/company-reporting/country-by-country-reporting/index_en.htm

¹³¹² Communication from the Commission to the European Parliament and the Council on an External Strategy for Effective Taxation, European Commission (Brussels) 28 January 2016. Access Date: 25 February 2016.

http://eur-lex.europa.eu/resource.html?uri=cellar:b5aef3db-c5a7-11e5-a4b5-01aa75ed71a1.0018.03/DOC_1&format=HTML&lang=EN&parentUrn=COM:2016:24:FIN

¹³¹³ Communication from the Commission to the European Parliament and the Council on an External Strategy for Effective Taxation, European Commission (Brussels) 28 January 2016. Access Date: 25 February 2016.

http://eur-lex.europa.eu/resource.html?uri=cellar:b5aef3db-c5a7-11e5-a4b5-01aa75ed71a1.0018.03/DOC_1&format=HTML&lang=EN&parentUrn=COM:2016:24:FIN

¹³¹⁴ Platform for Tax Good Governance, European Commission (Brussels) 28 January 2016. Access Date: 25 February 2016. http://ec.europa.eu/taxation_customs/taxation/gen_info/good_governance_matters/platform/index_en.htm

¹³¹⁵ Platform for Tax Good Governance, European Commission (Brussels) 28 January 2016. Access Date: 25 February 2016. http://ec.europa.eu/taxation_customs/taxation/gen_info/good_governance_matters/platform/index_en.htm

On 28 January 2016, the European Commission included the continued promotion of the Extractive Industries Transparency Initiative in its reform agenda.¹³¹⁶

On 28 January 2016, the European Commission presented a reform agenda which includes “continuing to promote developing countries’ contribution to international tax standard setting and pushing for more inclusive international coordination, among others through the G20-Organisation for Economic Co-operation and Development’s (OECD) Base Erosion and Profit Shifting (BEPS) project and Automatic Exchange of Information Initiatives (AEOI), the United Nations Committee of Experts on International Cooperation in Tax Matters and regional bodies like African Tax Administration Forum (ATAF), Centre de rencontres et d’études des dirigeants des administrations fiscales (CREDAF) or the Inter-American Center of Tax Administrations (CIAT).”¹³¹⁷

From 26-27 February 2016, the EU participated in discussions regarding implementation of proposals to curb BEPS at the G20 Finance Ministers’ meeting in Shanghai, China.¹³¹⁸

The EU has supported the efforts to strengthen developing economies’ engagement in the international tax agenda through national actions that address common issues and common concerns and as stakeholders or members of international organizations.

Thus, the European Union has received a score of +1.

Analyst: Anna Roach

¹³¹⁶ Communication from the Commission to the European Parliament and the Council on an External Strategy for Effective Taxation, European Commission (Brussels) 28 January 2016. Access Date: 25 February 2016.

http://eur-lex.europa.eu/resource.html?uri=cellar:b5aef3db-c5a7-11e5-a4b5-01aa75ed71a1.0018.03/DOC_1&format=HTML&lang=EN&parentUrn=COM:2016:24:FIN

¹³¹⁷ Communication from the Commission to the European Parliament and the Council on an External Strategy for Effective Taxation, European Commission (Brussels) 28 January 2016. Access Date: 25 February 2016.

http://eur-lex.europa.eu/resource.html?uri=cellar:b5aef3db-c5a7-11e5-a4b5-01aa75ed71a1.0018.03/DOC_1&format=HTML&lang=EN&parentUrn=COM:2016:24:FIN

¹³¹⁸ Poorer countries handed role in tax evasion fight, Financial Times (London) 24 February 2016. Access Date: 24 February 2016. <http://www.ft.com/intl/cms/s/0/72b2736e-dad2-11e5-98fd-06d75973fe09.html?siteedition=intl#axzz41Ljd7NFK>