This is an excerpt from the Global Tax Policy and Controversy Briefing. For the complete edition, go to www.ey.com/tpc.
“It’s quite an exciting time, as we now move to rebalance the global approach to tax policy. We had BEPS to fight tax avoidance, and we have transparency to tackle tax evasion – we now need to have tax certainty to rebalance all of that.”

— Insights from Pascal Saint-Amans, Director of the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development
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We are delighted to welcome Marlies de Ruiter, former Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division (TTP Division) at the Centre for Tax Policy and Administration of the OECD, to EY. Under her leadership at the OECD, the TTP Division developed seven of the 15 actions of the BEPS Action Plan. Before joining the OECD, Marlies gained more than 20 years of experience in the fields of direct taxation and international tax issues within the Dutch Ministry of Finance. Her vast experience with international tax policy, and specifically with BEPS, will demonstrate our leading position in the market on BEPS-related matters.

Marlies is joining us to work on Tax Policy and International Tax Services.
As we head into the last quarter of the year, the themes that will dominate the next year are becoming clearer. Given diminishing forecasts for growth, it should come as no surprise that fostering growth and the role that tax policy can play to grow economies and address budget deficits is under active discussion. In fact, at the recent G20 summit in Hangzhou, China, the role of taxation in promoting innovation-driven, inclusive growth was a key agenda item.

As Jeffrey Owens explains on page 15, and Pascal Saint-Amans of the Organisation for Economic Co-operation and Development previewed at the EY aHead of Tax client event in June, the G20’s focus on boosting growth through tax could usher in another era of significant tax reform—one that will extend beyond the Base Erosion and Profit Shifting agenda and could encompass all components of countries’ tax systems. See the article on page 52 outlining what the US presidential candidates are thinking about US tax reform.

Another trend we’re seeing relates to the developments in digital tax administration. To cope with the growing pace and volume of taxpayer information flowing between governments and businesses, many tax authorities are increasingly relying on digital methods to collect and analyze this data. As the article on page 37 explains, it is critical that companies respond to the new era of digital tax compliance by reviewing their data management and analytics capabilities to check that they can meet the requirements and rapid turnaround times being demanded by tax authorities.

Meanwhile, in the European Union (EU), the intense focus on multinational companies’ tax affairs continues. To date, most of the attention has been on the alleged State Aid violations involving tax rulings granted by EU Member States to multinational companies. But, as Klaus von Brocke and Steve Bill explain on page 19, the EU’s tax agenda covers much more than the State Aid investigations. For example, the European Parliament has set up an inquiry committee into the so-called Panama Papers’ revelations. In addition, the European Commission has adopted a wide-ranging action plan intended to modernize the current EU value-added tax rules, is gearing up for a November relaunch of the common consolidated corporate tax base proposal and has proposed a directive that would require large multinationals to publicly report tax information on a country-by-country basis.

Continuing the interest in public reporting of tax, the UK has recently enacted new rules requiring certain businesses to publish their tax strategy as it relates to affects UK taxation (Paul Dennis and Geoff Lloyd provide more details on page 48). With the recent introduction in Australia of a voluntary tax transparency code, which encourages medium and large businesses to publicly disclose how much tax they pay and explain their tax strategies, such transparency initiatives could herald many more. Companies should expect to see governments begin to require greater public transparency as to how their profits are taxed, where their intangible assets are located and the underlying rationale for their business decisions.

Once again, we are in a busy period of tax policy changes and proposals, leading to and driven by tax controversy. For businesses seeking to put this all in perspective and gain insight into what may come next, this edition of the Global Tax Policy and Controversy Briefing provides food for thought.
The financial crisis, followed by the budgetary and economic crises, resulted in a “scissor effect”: the shortfall in tax revenues resulting from the recession coincided with the need to revive economic activity amidst an environment under the strain of public debt.

The pressure on public finances and, consequently, tax receipts, has raised the question of tax havens and, more generally, the means available to taxpayers to avoid tax. Against the backdrop of a globalized economy, governments have decided to establish a more integrated worldwide tax framework and re-examine many branches of international tax law. In the area of corporate taxation, this resulted in the G20/Organisation for Economic Co-operation and Development’s Action Plan on BEPS, which seeks to modernize the international framework for taxing the profits of multinational companies.

Another major initiative is taking place in the European Union (EU), in the form of a proposed Common Consolidated Corporate Tax Base (CCCTB) that would provide a single set of rules that cross-border companies could use to calculate their taxable profits in the EU, as well as reorganize how tax revenue is allocated among the EU Member States. The concept of an EU-wide CCCTB actually predates the BEPS Action Plan; the European Commission (the Commission) first began talking about developing a common, consolidated approach to the EU corporate income tax (CIT) base in the late 1990s.

The Commission eventually released a proposed CCCTB Directive in 2011, but negotiations among the 28 Member States stalled because of disagreements over the tax consolidation provision.

In June 2015, the Commission announced plans to relaunch the CCCTB, but with some changes to the 2011 proposal: the Commission now wants to make the CCCTB mandatory and implement it in phases (i.e., postpone the work on consolidation until after a common corporate tax base is agreed upon). The Commission is expected to release a legislative proposal in November 2016.

EY study analyzes tax competition in the EU

The announcement of the revived CCCTB plan provides an opportunity to examine the respective positions of the EU Member States with respect to CIT and the potential impact of the CCCTB on the definition of their CIT. EY conducted a study to indicate trends and call attention to the most significant impacts that could result from the transition to a new corporate tax base.1

For the purposes of the study, EY selected 15 jurisdictions it considered as representative and indicative of fiscal policies in Europe. Fourteen of those jurisdictions are EU Member States of varying sizes and economic characteristics: Belgium, Estonia, France, Germany, Greece, Hungary, Ireland, Italy, Luxembourg, the Netherlands, Poland,

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1 A report setting out the study’s findings was released on 10 May 2016. The report is available in French and English at http://www.ey-avocats.com/fr/fr/newsroom/news-releases/ey-competition-fiscale-et-projet-dune-assiette-commune-de-limpot-sur-les-societes-en-europe.
Spain, Sweden and the United Kingdom. In addition, Switzerland – while not a Member State of the EU – was selected due to its geographic proximity and the fact that it is a major economic player recognized for its tax competitiveness.

The aim of the study was to contribute to the debate by presenting:

• A status report of the tax base choices made by EU Member States
• A summary assessment of the competitiveness of their CIT
• An analysis of the changes that would be necessary if the proposed common consolidated tax base is adopted, and the resulting budgetary consequences
• Some final conclusions that may be drawn in terms of fiscal policy

Indeed, the CIT remains a symbol of tax sovereignty of European jurisdictions today (but for how much longer?), and is therefore the most commonly used indicator to assess competitiveness and thus jurisdictions' tax attractiveness.

The changes stemming from the Commission's plans will have a genuine impact, both on economic policy choices made by Member States and on budgets with respect to the balancing of public finances. What is at stake, beyond this issue, is that Member States would potentially relinquish de facto their freedom to determine their fiscal policy mix. And yet today, the debate is still defined on essentially technical grounds, rather than in terms of sovereignty or a conception of European – federal or otherwise – construction.

The study therefore sought to propose key points for a rational understanding of an apparently technical subject, and to clarify a more political debate that exceeds this strict framework.

The study’s findings

Among the study's key findings are the following:

• The tax base choices made by the reviewed jurisdictions show contrasting approaches, partly driven by considerations of economic policy and by the desire for attractiveness.
• Taking rates into account accentuates the competitive differences already observed in terms of tax base, thus further widening the gap between the countries.
• All else being equal, notably if tax rates were to remain unchanged, it emerges that the implementation of a common tax base is likely to lead to budgetary losses overall at a time when the public finances of Member States are encountering difficulties.
• Paradoxically, the countries that have publicly shown the most reticence with respect to a CCCTB are those that would be most favorably positioned to deal with it, and would probably benefit most in terms of relative tax competitiveness.

The Commission's CCCTB project, intended notably to eliminate harmful tax competition between Member States, is not without implications both for Member States and companies. Its impact on each Member State and on the companies concerned needs to be documented in detail in order to ensure the most informed final decision possible.

A possible solution: convergence

The issue of managing the transition from the current tax bases to the target tax base also warrants more profound analysis. Given the potential financial and budgetary impacts, an abrupt shift from one system to another is probably not the most effective way to proceed.

One possible solution – if the potential number of companies concerned or the related budgetary issues were significant – would be to set up a convergence mechanism spread over a few years, such as that used for the transition to the euro. Such an approach would allow Member States to move progressively toward the target system while managing the various effects of the transition as effectively as possible. However, that is a subject for another debate and perhaps another study.
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