

## Tax Matters for Developing Countries

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Not my title: one Carlo Cottarelli, Director of the IMF's Fiscal Affairs Department, [used for a blog on the Huffington Post](#).

He was talking about what the IMF is doing to help developing countries on this issue.

He lists a strong commitment by many countries to strengthen their revenue systems, through both administrative reforms and improved tax policies. And he refers to good governance and avoiding exemptions and preferences plus the need for political will to drive through tough policy changes to build and support firm, even-handed enforcement. These, he says, are the issues of concern for developing countries.

But he makes no mention at all of:

- transfer pricing abuse
- tax havens
- country-by-country reporting to ensure developing countries can get the information they need on multinational corporations' activities
- information exchange
- tax avoidance by multinationals in developing countries
- political corruption.

Is he on another planet from all in the development community?

Almost everyone I know thinks the matters I list are the real issues for developing countries face when it comes to tax.

But as ever the Washington Consensus ignores them.

Now, why is that? Ignorance, or a wilful blind eye?

You decide.