

## The OECD view on country-by-country reporting entirely ...

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Pascal Saint-Amans, head of tax at the OECD spoke on the subject of country-by-country reporting to a [French parliamentary enquiry recently](#). This is the Google translation but I would be surprised if it in any way seriously misrepresents him:

*Regarding transparency, country by country, it is important that the working group combines people in charge of development and tax countries in the developing and developed countries.*

*How to improve the transparency of multinational companies? Again, the temptation is great - it's also a proposal that is made - to keep accounts for each country, to see what companies pay in each. For two or three years, at a conference with Mr. Lebegue, I even said publicly that I was inclined to favor this approach.*

**Nicole Bricq** . - You have changed your mind?

**Mr. Pascal Saint-Amans** . - I became more skeptical after looking at things in detail.

I think when we approach the problem through the development and if we take into account the interests of developing countries, we realize that taxes collected must remain on the territory of each and not based in tax havens.

The solution to the **country-by-country reporting** , that is to say the statement by country, is it good? I do not think so, because it is very difficult to implement. And even if we did, it would not provide much interesting.

Indeed, in most cases, tax evasion, the tax savings are traded, for example, by the group with the Treasury Department in the best case, I'm not talking about corruption. Sometimes, at the Treasury Department, fiscal stimulus may even have been recommended by international organizations. It is no longer the case today. Therefore, this solution would add nothing to the tax of the company.

Consider the somewhat cartoonish, because I'm not sure it is so common that, extractive industries that locate all of their profits in tax havens. Again, the solution to

the **country-by-country reporting** , reporting by country, will do nothing.

Better to develop the capacities of developing countries. On this point, we are very active and a working group is considering solutions.I did not mention, because you were more focused on transparency.

I attended the Council Forum on Tax Administration African, ATAF, which was held in Cape Town, South Africa, from 4 to 6 March.This Council is very skeptical about the solution of the **country-by-country reporting** . Instead, it wants to actually sit assistance taxes and end all tax incentives to empty the tax bases of these countries.

I am continually astonished by this view.

First, as ***Lord Browne has said, CBC data has to exist now, and if it doesn't it has to be cheap to create. Second, no one, as he says, has been harmed by transparency. Indeed, it's obvious markets are more effective with it.***

***Third, if markets need the data why should a tax director deny it?***

***But fourth, and in this context most important - the argument tat all CBC would show is who is shifting profits into tax havens but not stop it is, very politely, absurd. Without knowing who is doing it action can't be taken to address it, and candidly, developing countries lack that basic data right now. Of course they still need the capacity and resources to act on the data - but without data they can do nothing.***

***So why does the OECD want to deny developing countries the data they need to do their job in collecting the taxes owed to them?***

***I'll be seeing Pascal next week. I'll ask him.***