

## BEPS reaction - the Tax Justice Network

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The [Guardian](#) has, in its coverage of the OECD's Base Erosion and Profits Shifting [report](#) noted what that report has not done, giving most space to this comment:

*Wholesale scrapping of existing tax treaty principles, as advocated by campaign groups such as [Tax Justice Network](#). These groups argue that the current system is so open to abuse it should be replaced with a new model — known as unitary taxation — which they claim would better link the apportionment of taxable profits by multinationals to the territories in which economic activities occur. The OECD claimed there was international consensus at the G20 against such a radical approach. Pascal Saint-Amans, director of the OECD's Centre for Tax Policy, said he was "agnostic" but that member nations regarded such proposals as "unfeasible".*

I believe the reporting of what Pascal said: he is not averse to more study on unitary taxation. It is the obvious solution to the problems that exist in the OECD's arm's length pricing regime - which are acknowledged in the BEPS report.

"Unfeasible" should be read as "the US does not want it" right now.

OK, so there's an obstacle to overcome. We've been here before.....