

Ireland isn't a tax haven according to the OECD - who g...

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According [to the Irish Times](#):

[Ireland](#) is emphatically not a tax haven, according to the head of the tax division of the Organisation for Economic Cooperation and Development.

The comments from Pascal Saint-Amans come in the wake of accusations made in parliamentary committees in both the US and UK that large global companies use Ireland as part of their efforts to pay minimal amounts of corporation taxes in any jurisdiction.

Speaking via video-link to the [Oireachtas](#) joint subcommittee on global taxation, Mr Saint-Amans added, however, that Ireland could take unilateral action to curb avoidance by, for instance, having stricter rules on corporation tax for companies formally resident in Ireland.

Pascal is speaking in the language of the OECD - an art mastered by his predecessor, Jeffrey Owens, where all things could be said in all ways. If a tax haven is defined by secrecy then Ireland is not a tax haven. Pascal is then right. If it is more commonly identified as a place that helps people avoid tax then of course Ireland is a tax haven. Pascal is then wrong. This has always been the problem of the term: it can mean many things. So as not to upset the Irish government Pascal played it safe, but then that's what anyone can say about the OECD.

[According to the Irish Independent](#) the OECD is just a 'damp squib'. They have reported:

Trinity economist Professor Frank Barry said there was little interest from the United States in reforming tax laws that have seen Ireland and other countries accused of being tax havens and dozens of multinationals use Ireland to avoid paying billions of dollars in corporation tax.

Speaking at the Institute of International and European Affairs, Prof Barry said the system was unlikely to change any time soon.

His reasoning was:

"The US tax code had been gridlocked since the Kennedy administration 50 years ago," he said.

"Many of the issues could be sorted out in one fell swoop if the US was to close down the tax havens in the Caribbean, but there isn't the political will domestically to do that," Prof Barry said.

"There is so much lobbying by multinationals, and so much opposition to reform from the [Republican Party](#), that the chances of significant reform are small.

"Last week's [OECD](#) agreement is also likely to be a damp squib because it will not be supported by the most important country — the US," he added.

I fear that this may be closer to the truth than many would wish to think. The US killed the OECD's 1998 harmful tax competition initiative for ideological reasons. It is possible they could kill BEPS too.