

SNP referral of Google to EU is welcome if the scope is...

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I was asked by the media to comment on the SNP's referral of the Google tax settlement to the EU and made this statement:

It is welcome news that the Scottish National Party has asked the European Commission to consider whether the UK's tax agreement with Google constitutes illegal state aid. This is because this gets to the three core issues at the heart of this problem.

The first of these is whether tax competition is legitimate in a common market.

The second is whether governments have a duty to provide a level playing field on tax to domestic and international companies.

The third is whether in fact abuse has occurred.

The last is what most people are focusing on but the first two are more important: they could shape the whole direction of EU tax policy. If, as economic theory of markets demands, a level playing field for tax must be offered then the EU tax landscape would be transformed, for the better.

Any party wishing for assistance in making such a complaint is welcome to call. Addressing all these issues is important and not just the last.