

## One world for tax?

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The OECD announced yesterday that its tax deliberations will be open to all countries that embrace the Base Erosion and Profit Shifting project.

I welcome this, with some reservations. First, the devil might be in the detail.

Second, I hope funding might be made available to ensure countries can attend.

Third, that requirement to embrace BEPS is a bit like a gagging order: countries can take part so long as they buy into the failed arm's length pricing model of apportioning profits.

But, better in than out I would suggest and developing country voices would be very welcome in Paris. This looks like a step in the right direction.