Business Engagement in BEPS

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BIAC’s Engagement in the BEPS Project

Constructive, Consistent, Comprehensive Engagement

- 41 Members (OECD countries)
- 9 Observer Members (Non-OECD Countries)
- Associate Expert Groups
- 10 Press Releases on BEPS
- 3 Public BEPS Position Papers
- App in Development

Direct OECD Engagement

- 25 Discussion Drafts issued by the OECD
  - 23 written responses from BIAC
  - 41 countries represented
  - 184 written responses from individual BIAC members

- 12 Public Consultations in Paris
  - 12 attended by BIAC
  - 41 countries represented
  - 237 appearances by BIAC Members

- 10 Regional Meetings
  - 6 attended by BIAC

- 4 LBN Meetings
  - 4 attended by BIAC
BIAC’s June 2016 Views on BEPS: Pluses & Minuses

- Inconsistent implementation of OECD recommendations
- Continuing lack of detail in some recommendations
- Unilateral actions inconsistent with recommendations
- Unnecessary compliance burdens

- Double Taxation
- Uncertainty leads to reduction in cross border trade
- Increased costs

- Dispute resolution & MLI could provide welcome certainty
- Inclusive Framework is significant: brings possibility of widespread consistent implementation
- G20 “Tax Uncertainty” work positive for govts & business

- Reduces threat of Double Taxation
- More certainty will boost x-border trade + investment
BIAC & OECD Tax and Development Task Force

- BIAC active member of OECD Tax & Development Task Force since its inception in 2010

- Strongly support capacity building, Tax Inspectors Without Borders, and cooperative compliance initiatives, among others

- One direct outcome of Task Force involvement has been 2013 BIAC Statement of Tax Best Practices for Engaging with Tax Authorities in Developing Countries, in response to requests from several SSA Tax Authorities
The Business and Industry Advisory Committee to the OECD
Comité consultatif économique et industriel auprès de l’OCDE