



European Commission



# A FAIR SHARE

The event series about fair taxation in Europe

## ABOUT THE SEMINAR SERIES

Fair taxation is central to a strong economy and a just social model. Tax evasion and avoidance undermine fair competition and the social contract between citizens and governments.

To foster dialogue, gather national viewpoints and raise awareness of the EU's fair and effective taxation agenda, the European Commission organised five seminars in 2018 across the EU: **Latvia, Austria, France, Italy and Ireland.**

National and EU policymakers, civil society, academia and business representatives were brought together to discuss how to tackle tax abuse and shape future taxation policy.

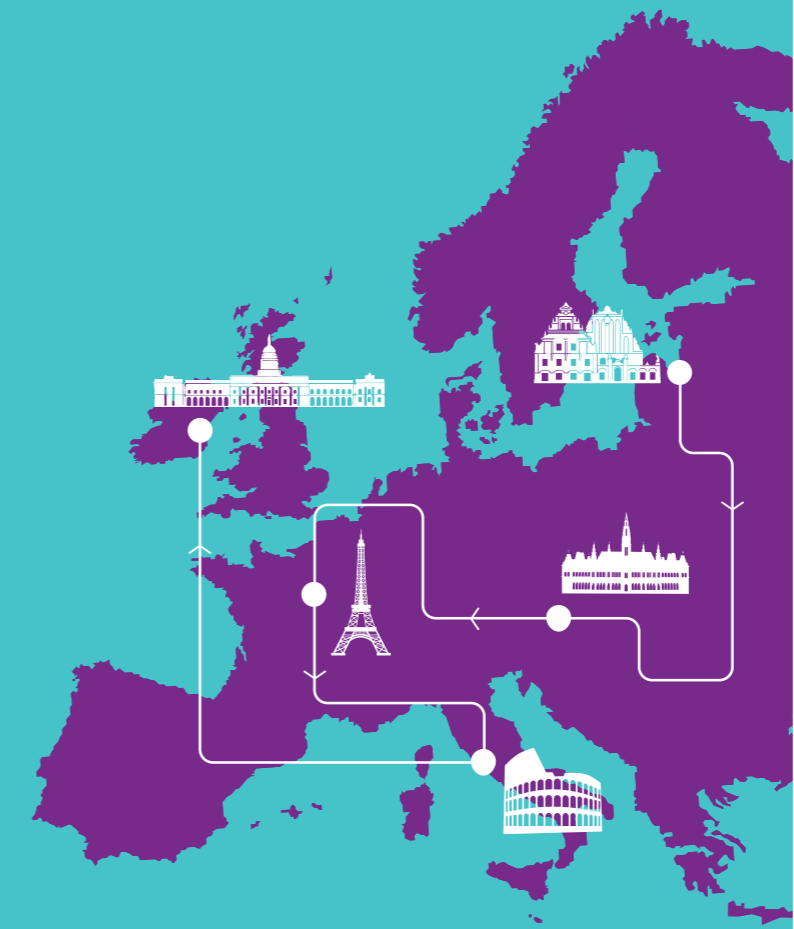
**165** CIVIL SOCIETY ORGANIZATIONS from across the EU received training on international taxation matters.

**1,200** PEOPLE were engaged either by attending in person or via the livestreaming.

**11,000** PEOPLE visited the event website thanks to the event announcements on social media.

The seminars are the continuation of a European Parliament sponsored pilot project to increase civil society involvement in the EU campaign for fair taxation. The first phase brought together EU civil society organisations for training on international taxation matters and the establishment of a network to campaign against tax avoidance. The first phase concluded with a high-level conference in Brussels, in June 2017.

## WHERE THE SEMINARS TOOK PLACE



- Riga, Latvia** – 278 participants\*
- Vienna, Austria** – 241 participants\*
- Paris, France** – 260 participants\*
- Rome, Italy** – 306 participants\*
- Dublin, Ireland** – 200 participants\*

\* participants at the event and following the livestream

## WHAT IS FAIR TAXATION?

ACCORDING TO SEMINAR PARTICIPANTS



### ACADEMIC

“Fair taxation is where the burden of tax is fairly shared between citizens, fairly shared between multinationals, where people are paying tax according to their ability to pay and where no company gets a tax advantage just because it has easy access to particular types of scheme.”



### NGO

“Fair taxation is when each and every company or citizen contributes to the general budget in a way that is adequate to the resources at their disposal.”



### BUSINESS

“The ideal principle of fair taxation would be that every country has the right to tax the profits made in its territory and that it doesn't tax the profits that were generated in other states.”



### PUBLIC AUTHORITY

“Fair taxation is where everybody is paying the appropriate amount of tax and every citizen feels that it has been shared in a proper fashion.”

# THEMES FROM THE SEMINARS



## EU MEASURES TO ADDRESS FAIR TAXATION

The European Commission is working on an ambitious tax reform agenda. Several measures taken under this agenda respond to points raised at the seminars.



### TAX TRANSPARENCY

- benefits business,
- makes informed public debate possible
- ensures fairer taxation

More transparency is reached through:

- increased openness and cooperation between Member States
- sharing of information on tax-rulings and multinationals' country-by-country reporting
- more access for authorities to anti-money laundering information



### DIGITAL TAXATION PACKAGE

Given the global nature of the digital economy, global cooperation is vital in regards to digital taxation.

To adjust taxation to the digital revolution:

- the European Commission has proposed a fundamental reform of the way companies are taxed in the Single Market
- a Digital Services Tax would be applied to the digital activities while an agreement on a long term international solution is found



### GOOD GLOBAL GOVERNANCE

While fiscal policy is designed nationally, respect for the principle of fairness requires international consensus.

Good global governance is enforced through:

- the EU's implementation of good tax governance standards and blacklisting of countries that fail to respect them
- strengthened cooperation with the EU's global partners



### EFFECTIVE TAXATION

A goal of EU tax policy is to ensure that all companies pay tax where they make their profits. This was done through:

- the Anti-Tax Avoidance Directive, which sets legally-binding anti-abuse measures for the entire EU
- a review of preferential regimes (patent boxes) and transfer pricing rules
- several state aid cases which have challenged unfair tax benefits that some EU countries gave to multinational companies



### THE COMMON CONSOLIDATED CORPORATE TAX BASE WOULD:

- provide a single rulebook for companies to calculate taxable profits
- provide a one-stop shop for filing tax returns
- stop companies from shifting profits out of the Single Market thanks to anti-abuse measures.

## HOW CAN CIVIL SOCIETY PROMOTE FAIR TAXATION?

- ✓ **EDUCATING AND INFORMING**  
the public is a vital task for civil society since the complex nature of tax reforms, particularly in areas such as corporate tax, makes the subject difficult to understand for non-specialists.
- ✓ **MONITORING TAX POLICY AND CONTRIBUTE TO RESEARCH**  
so as to be able to place new initiatives in context and translate complex issues into easy-to-understand language.
- ✓ **INCREASING PUBLIC UNDERSTANDING**  
to stimulate well-informed debate about fair taxation and how to achieve it involving a broad cross-section of taxpayers.
- ✓ **DEFENDING THE PUBLIC INTEREST**  
and vulnerable groups, civil society has a responsibility to protect whistleblowers who expose tax abuse.