

In the view of the **Tax Justice Network**, the following contributions would be valuable for the Platform's work.

First, we submit the [methodology paper](#) for the indicator "Lowest Available Corporate Income Tax" (LACIT), which includes assessments of top marginal rates, exemptions for distributed or retained income, lower rates offered in political subdivisions, and tax rulings. As we have gathered data for all EU countries and dependent jurisdictions, we believe the consideration of this data would be highly useful to discuss harmful corporate tax practices in the EU.

Second, we submit a recent article on international spillover effects with regard to the European Union. In our view, spillover analysis is key to understand the relative harmfulness of different tax regimes.

Third, we submit the methodology of the [Corporate Tax Haven Index](#) (CTHI), where comparative assessments of the tax regimes of all EU States are available. More specifically, we would like to understand to what extent the European Commission already uses some of the characteristics measured in the Index, for its Code of Conduct reviews. As various CTHI indicators are not currently used in Code of Conduct analyses, we expect discussion at the Platform of the reasons why such characteristics are not taken into account by the European Commission.

Fourth, we submit the methodology of the [Financial Secrecy Index](#) (FSI), where comparative assessments of transparency-related laws and regulations are available. Similarly, we would be grateful to discuss the transparency standards therein (for example, in relation to registration and publication of legal and beneficial ownership information). Where such standards differ from those of the European Commission, we would seek clarification of the technical/legal/legitimacy reasons underpinning the Commission's choice of standards.

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