

EUTAX

Observatory

Platform for Tax Good Governance Presentation

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EU Tax Observatory

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Introduction

- Research centre on tax avoidance, tax evasion and inequality in the EU
- Output: reports, studies, academic articles
- Dissemination: events, outreach activities, media and academic conferences
- A reference point for policy-makers, academics, NGOs and other stakeholders

Objectives

1. Produce research on taxation at highest international scientific level
2. Promote inclusive, democratic and pluralistic dialogue on taxation policies
3. Inform stakeholders on latest research and propose reforms for fairer taxation
4. Develop policy analysis tools

Governance

- EU-funded project
- Main team based in Paris
 - 11 researchers
 - 3 business support officers
- Consortium of partners

Host Institutions



Affiliated centers



Associates



Work Programme

Research:

5 research projects (March 2021 – June 2022)

01/06/21

Report:

Revenue effects of collecting the tax deficit of multinational companies

01/11/21

Research Paper:

Offshore real estate

01/02/22

Report:

The state of tax competition in the EU

01/09/21

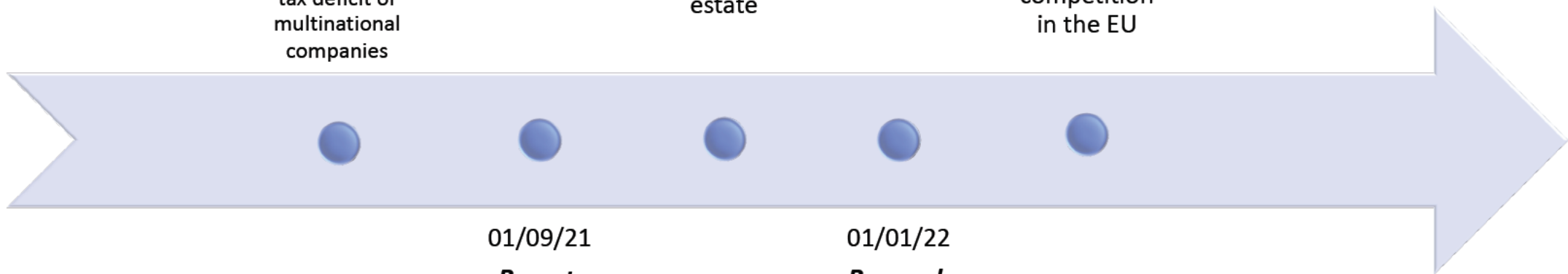
Report:

Profit shifting by European banks: evidence from country-by-country data

01/01/22

Research Paper:

The distributional impact of profit-shifting



Collecting the Tax Deficit of Multinational Companies

Mona Barake, Theresa Neef, Paul-Emmanuel Chouc, Gabriel Zucman

Simulates revenue in EU countries under different agreements on corporate minimum tax

Three scenarios: International agreement – Incomplete agreement (EU only) – No coordination

Additional revenue for EU per minimum tax rate:

25% → € 170bn, 21% → € 100bn, 15% → € 50bn

<https://tax-deficit-simulator.herokuapp.com>

Events

Outreach:

- 5 policy events in different EU cities
 - Launch event in Brussels
 - Upcoming event in September to present the Banks CbCR report
 - More to be announced soon
- 2 academic workshop
 - Joint JRC-TAXUD-EU Tax Observatory Conference - 27,28,29 of September:
“The fiscal and distributional consequences of global tax avoidance and tax evasion”

<http://global-tax-avoidance.ec.europa.eu>

Additional Initiatives:

1. Establishing the Observatory (website, structure, offices, visual identity)

www.taxobservatory.eu

2. Building/Maintaining public repository on tax evasion and tax avoidance research
3. Creating online tools for policy-makers and public (simulators and visualisations)
4. Collaborations and advocacy
5. Academic work (participation in academic conferences, publishing in journals)

Reaching out

- Open for collaborations and establishing a working relationship with you
- Open to hear your thoughts

How do you view our future research projects and events?

Are there any other projects you would be interest in seeing in the future?

What additional collaborations can you identify to strengthen our common goals?



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