

## ICC Background

The International Chamber of Commerce (ICC) is the world's largest business organization representing more than 45 million companies in over 100 countries. ICC's core mission is to make business work for everyone, every day, everywhere. Through a unique mix of advocacy, solutions and standard setting, ICC promotes international trade, responsible business conduct and a global approach to regulation, in addition to providing market-leading dispute resolution services. Our members include many of the world's leading companies, SMEs, business associations and local chambers of commerce.

ICC represents business interests at the highest levels of intergovernmental decision-making, whether at the World Trade Organization, [the United Nations](#) or the G20 – ensuring the voice of business is heard. It is this capacity to bridge the public and private sectors that sets ICC apart as a unique institution, responding to the needs of any stakeholder involved in international commerce.

ICC plays a vital role in scaling widespread action on Sustainable Development Goals and has a long history of formulating the voluntary rules by which business is conducted every day – from internationally recognised Incoterms® rules to the UCP 600 Uniform Customs and Practice for Documentary Credit that are widely used in international finance.

In addition, ICC specialises in world-class business and legal training and is an industry-leading publisher of practical tools for international business, banking and arbitration.

[www.iccwbo.org](http://www.iccwbo.org)

## ICC Expertise in Taxation

The ICC Commission on Taxation promotes transparent and non-discriminatory treatment of foreign investment and earnings that eliminates tax obstacles to cross-border trade and investment. The Commission is composed of tax experts from companies and business associations in approximately 40 countries from different regions of the world and all economic sectors. ICC has representatives in all EU member states and is therefore uniquely able to provide a view which is global in perspective but that takes into consideration European concerns.

The Commission examines major policy issues of interest to world business and analyses developments in international fiscal policy and legislation and puts forward business views on government and intergovernmental projects affecting taxation.

The ICC Commission on Taxation also represents the voice of the business community to the United Nations Committee of Experts on International cooperation in Tax Matters (UN Tax Committee). In this regard, ICC plays an important role in promoting alignment between the OECD and UN taxation models and offers business recommendations and perspectives on international tax policy to the UN Committee and its sub-committees.

The ICC website also provides further background information to the wide and varied range of activities in the field of taxation: <https://iccwbo.org/global-issues-trends/competitive-markets/global-taxation/>.