tax justice network
Europe

Utrecht, 30 May 2012

Dear sir/madam,

The European members of the Tax Justice Network want to thank you for the consultation you issued on the issue of double non-taxation. This is an extremely important issue, that is not only causing problems within the European Union, but also has severe consequences for developing countries.
Tax is the most important, the most beneficial, and the most sustainable source of finance for development. We believe there is a role for foreign aid. However, action on tax has the potential to deliver gains to poor and middle-income countries that are far greater than what can be achieved with aid.
Therefore Tax Justice Network welcomes the initiave of the European Commission to address this problem. We hope this consultation leads to good and concrete measures to make an end to double non-taxation and brings ending tax avoidance a step closer.

We have inserted our answers and examples in the document you issued. Please find it attached. One thing we want to address, is that for TJN and its members it is very difficult to identify the concrete examples the European Commission is looking for, since of their nature it is needed to access to internal company accounts. We have called on the advisory and accountancy sector (notably the Big 4) to deliver these examples, which the advise and account on. We hope they did so in a large extent.
We understand the possibility examples being submitted anonymously. If possible we call upon the European Commission to publish at least aggregated figures on the submission per sector.

Looking forward to the follow up-output of this consultation.

With kind regards,
On behalf of the European members of the Tax Justice Network,

Koos de Bruijn
Coordinator Tax Justice Netherlands