

EU Tax Observatory summary one-pager - Platform for Tax Good Governance

The EU Tax Observatory is an independent research centre that conducts innovative research on taxation, with a focus on corporate taxation, tax avoidance and tax evasion. Hosted at the Paris School of Economics, the Observatory consists of a consortium of research institutions across the EU. Since its inception in 2021, the Observatory has grown to become one of Europe's most prominent institutions for the study of taxation, employing over 20 full-time tax economists and relying on a network of the most prominent academic experts. Co-funded by the European Union, the Observatory is truly global in scope: research and policy take a global perspective with the aim to influence policy debates worldwide.

The Observatory's research covers a wide range of topics, including corporate tax evasion of large multinationals and profit shifting, new forms of tax competition, excess profit taxes, wealth taxes and the taxation of ultra-high net-worth individuals, the impact of the automatic exchange of information, and tax evasion through real estate. Using evidence-based research, the Observatory has made significant contributions to global tax policy initiatives in the past four years. Notably, it has provided detailed country-specific estimates for the BEPS Pillar I and II reforms; it has gathered primary evidence in various forms of tax evasion and competition; and it has spearheaded the discussions at the G20, for a global minimum tax on billionaires and multi-millionaires. This breadth and depth of expertise enable the Observatory to offer valuable insights into the economic impact of tax policies, facilitating informed discussions and driving evidence-based policymaking.

A key objective for the Observatory is to produce open research that supports a democratic and inclusive debate on tax evasion issues, fostering dialogue among the general public, the scientific community, the civil society, and policymakers at both national and international levels. While the research output is destined for leading peer-reviewed publications, considerable effort is dedicated in engaging with the public. Publications are complemented with media articles, policy panels, and specialized workshops, destined to make the research more accessible. In addition, annual academic conferences are organized, to bridge the gap between academics and policymakers. By fostering informed debates, the Observatory aims to contribute to the creation of a more just and efficient tax system that seeks to safeguard the cohesion of our democratic systems.

The EU Tax Observatory is deeply committed to ensuring that tax policies are both effective and equitable. It strives to shape policies that not only enhance tax revenue but also promote fairness and reduce global inequality. By emphasizing the critical role of international cooperation, the Observatory aims to address complex tax issues with collaborative multilateral solutions. These efforts intend to promote a more transparent and just tax system worldwide, recognizing that coordinated efforts are essential for tackling cross-border tax challenges effectively.