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Combatting tax avoidance, the OECD way? The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

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Combatting tax avoidance, the OECD way?

The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

Combatting tax avoidance, the OECD way?

*The impact of the BEPS Project on developing
and emerging countries' approach to
international tax avoidance*

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Table of Contents

ACRONYMS	XI
ACKNOWLEDGMENTS	XIII
1 INTRODUCTION	1
1.1 Motivation, theoretical approach, and research questions	1
1.2 Structure and main findings	8
1.3 Contribution to literature	10
2 METHODOLOGY	13
2.1 Cases studied	13
2.2 Fieldwork in countries	14
2.2.1 Documentary analysis	14
2.2.2 Selection of interviewees and interview procedure	15
2.2.3 Questionnaire design	17
2.2.4 Generating data from interviews	18
2.3 Qualitative analysis and information reduction	19
2.4 Quantitative data on legal regimes	20
2.4.1 Data sources	20
2.4.2 Countries included in the analysis	21
3 ANALYZING APPROACHES TO TACKLE INTERNATIONAL TAX AVOIDANCE	23
3.1 Introduction	23
3.2 What is international tax avoidance?	24
3.2.1 Tax avoidance and tax abuse	24
3.2.2 International tax avoidance and aggressive tax planning	26
3.3 Different country roles in international tax avoidance and the minimum standards	28
3.4 Different approaches to defend a country against tax avoidance	31
3.4.1 Finely delineating approaches	33
3.4.2 Blunt responses: Eliminating/reducing the benefit for both avoiders and for genuine businesses	34
3.4.3 Giving up: Eliminating or reducing the tax avoided	38
3.4.4 No response (tolerating avoidance)	39
3.4.5 International harmonization	41
3.4.6 GAARs vs. SAARs	42
3.5 Preliminary conclusions	43

4	THE BEPS PROJECT AND WHAT IT ENCOURAGES COUNTRIES TO DO	45
4.1	Introduction	45
4.2	The high-level goals	45
4.3	The degree of bindingness and the consequences of non-compliance	47
4.4	The goals in detail	49
4.5	Drawing the boundaries of the BEPS Project	53
4.6	The BEPS Project among other international tax policy standards	55
4.7	Preliminary conclusions	58
5	THE DOMESTIC POLITICAL ECONOMY OF TACKLING INTERNATIONAL TAX AVOIDANCE	61
5.1	Introduction	61
5.2	Status-quo ante	61
5.2.1	Pre-existing regulation	62
5.2.2	Salience of the policy issue	63
5.3	The position in the market for MNE investment	64
5.3.1	Attracting and raising revenue: A question of balance	64
5.3.2	Market power	67
5.4	Capacity	69
5.4.1	Administrative capacity	70
5.4.2	Policy-making capacity	71
5.5	Influence and interests of different stakeholders	72
5.5.1	Introduction to the international tax policy making process	72
5.5.2	Primacy of the bureaucrats and a limited role for parliaments and political parties	73
5.5.3	Intra-executive politics	76
5.5.4	The judiciary	79
5.5.5	Do business preferences make a difference?	80
5.5.6	Tax advisors: National interest vs. clients' interests?	85
5.5.7	Civil society organizations	87
5.5.8	The OECD	89
5.6	Preliminary conclusions	92
6	TACKLING TRANSFER MISPRICING	95
6.1	Introduction	95
6.2	Transfer mispricing, the arm's-length-principle, guidelines, and the BEPS Project	97
6.2.1	The arm's-length-principle	97
6.2.2	Transparency and documentation	99
6.2.3	Advance certainty and dispute resolution	102
6.3	The evolution of transfer pricing policies in India, Colombia, Senegal and Nigeria	107

6.3.1	India	107
6.3.2	Colombia	112
6.3.3	Nigeria	116
6.3.4	Senegal	121
6.4	Comparing the approaches and considering evidence on other countries	126
6.4.1	Starting with transfer pricing rules	126
6.4.2	Divergent approaches and dispute resolution	128
6.4.3	Transparency and documentation	132
6.4.4	Was transfer pricing an issue?	134
6.5	Preliminary conclusions	143
7	TACKLING TREATY SHOPPING	145
7.1	Introduction	145
7.2	History of countering treaty shopping and BEPS Action 6	146
7.3	Policy choices to tackle treaty shopping in India, Colombia, Senegal, and Nigeria	150
7.3.1	The emergence of treaty shopping and responses in Colombia, India, Nigeria and Senegal	150
7.3.2	Comparison of specific variables across countries	160
7.3.3	Summary	166
7.4	Beyond the four countries	168
7.4.1	Evolution of treaty shopping risk	168
7.4.2	Implementation of BEPS Action 6	171
7.4.3	Adoption of other responses	173
7.5	Preliminary conclusions	174
8	THE NORMATIVE DEBATE AROUND THE BEPS PROJECT	177
8.1	Inclusion in the decision-making process	177
8.2	Critiques about the content	179
8.2.1	Administrative resource intensity	179
8.2.2	Crowding out action in other areas	181
8.2.3	Not endorsing simpler solutions	183
8.2.4	General objections to the critiques	191
8.2.5	The possibility to cherry pick	193
8.3	The EU list of non-cooperative jurisdictions and the BEPS minimum standards	194
9	CONCLUSIONS AND THE WAY FORWARD	199
9.1	Summary of findings	199
9.2	Implications	202
9.3	Limitations and calls for more research	205
9.4	Beyond tax	206

10	ANNEX	209
10.1	Topic list used in interviews	209
10.2	Table of interview participants	210
10.3	Method to calculate treaty shopping risk	212
10.3.1	Data sources	213
10.3.2	Calculation of treaty shopping risk	213
10.3.3	Defining conduit jurisdictions	215
10.3.4	Using conduits for service payments	219
11	BIBLIOGRAPHY	221
12	SUMMARIES	245
12.1	English	245
12.2	Nederlands	250
12.3	Français	256
12.4	Español	262
13	CURRICULUM VITAE	269

Figures

Figure 1: Country roles in international tax avoidance	29
Figure 2: Staff counts at secretariats of different international tax organizations	58
Figure 3: Transfer pricing rules across countries	127
Figure 4: Distribution of annual number of MAP cases started, mean 2018-2020	129
Figure 5: Compliance with CbCR confidentiality requirements	133
Figure 6: Evolution of inward FDI stock as % of GDP in countries studied and mean among all countries (except high income and low tax)	135
Figure 7: Evolution of Chinn-Ito Index of financial openness	136
Figure 8: Median difference between domestic withholding rates and statutory rates	139
Figure 9: Median statutory rates and withholding rates for deductible payments	140
Figure 10: Median difference between applicable withholding rates (weighted mean) and statutory rates	142
Figure 11: Basic treaty shopping structure	145
Figure 12: Share of SPE investment from selected country in total inward FDI stock	163
Figure 13: Evolution of treaty shopping risk in developing countries	169
Figure 14: Number of developing countries without any treaty shopping risk	170
Figure 15: Compliance of countries' treaty networks with Action 6	172
Figure 16: Mean share of treaties compliant with the BEPS Action 6 minimum standard	173
Figure 17: Critiques derived from the administrative resource intensity of the BEPS Project's solutions, dependent on countries' decisions	181
Figure 18: Number of countries suitable for conduit companies	218

Tables

Table 1: Number of interviewees per country and category	16
Table 2: Jurisdictions in the Inclusive Framework and BEPS Process	22
Table 3: Comparison of ideal-typical ways countries deal with international tax avoidance from the defensive perspective	32
Table 4: Main dimensions of international tax policies that the BEPS minimum standards are directed at	50
Table 5: Countries that have introduced an arbitration clause in any treaty or can introduce one as per their treaty policy	106
Table 6: MAP statistics across income groups	130
Table 7: Compliance with Action 14 based on information in MAP profiles	131
Table 8: Advantage conferred by treaties compared to weighted average of direct routes	161
Table 9: Factors influencing strategies to deal with treaty shopping	168
Table 10: Characteristics of conduit jurisdictions	216

Acronyms

AAR	Authority for Advance Rulings (India)
AOA	Authorized OECD Approach
APA	Advance Pricing Agreement
ATAF	African Tax Administration Forum
BEPS	Base Erosion and Profit Shifting
CA	Competent Authority
CbCR	Country by Country Report(ing)
CBDT	Central Board for Direct Taxes (Indian direct tax policy making authority)
CDIS	Coordinated Direct Investment Survey
CFC	Controlled Foreign Company
CIAT	Centro Interamericano de Administración Tributaria (Inter-American Tax Administration Center)
CIT	Corporate Income Tax
DGID	Direction Général des Impôts et Domaines (Senegalese tax administration)
DIAN	Dirección de Impuestos y Aduanas Nacionales (Colombian tax administration)
EITI	Extractive Industries Transparency Initiative
EU	European Union
FHTP	Forum for Harmful Tax Practices
FIRS	Federal Inland Revenue Service (Federal tax authority of Nigeria)
G20	Group of 20
GAAR	General Anti-Avoidance Rule
GDP	Gross Domestic Product
GloBE	Global Anti-Base Erosion
GNI	Gross National Income
IBFD	International Bureau for Fiscal Documentation
ICDT	Instituto Colombiano de Derecho Tributario (Colombian Tax Law Institute)
ICRICT	Independent Commission for the Reform of International Corporate Taxation
ICTD	International Centre for Tax and Development
IFA	International Fiscal Association
IGF	Inter-Governmental Forum on Mining
IMF	International Monetary Fund
LOB	Limitation on Benefits clause

MAP	Mutual Agreement Procedure
MCAA	Multilateral Competent Authority Agreement
MFN	Most-Favored Nation
MLI	Multilateral Instrument
MNE	Multinational Enterprise
MoF	Ministry of Finance
NGO	Non-Governmental Organization
OECD	Organisation for Economic Cooperation and Development
PE	Permanent Establishment
PPT	Principal Purpose Test
SAAR	Specific Anti-Avoidance Rule
SPE	Special Purpose Entity
TIEA	Tax Information Exchange Agreement
TP	Transfer Pricing
TPG	Transfer Pricing Guidelines
UK	United Kingdom
US	United States
USD	United States Dollar
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNCTC	United Nations Centre on Transnational Corporations
VAT	Value Added Tax
WTO	World Trade Organization

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