Opinion of the European Economic and Social Committee on 'EU development partnerships and the challenge posed by international tax agreements'

(own-initiative opinion)

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Rapporteur: **Alfred GAJDOSIK**

Co-rapporteur: **Thomas WAGNSONNER**

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1. **Conclusions and recommendations**

1.1. The European Economic and Social Committee (EESC) supports a development policy that sees development as a process carried out between countries on equal terms, based on respect and sovereign decisions. Financing and implementing sustainable development goals (SDGs) agreed at United Nations (UN) level requires globally coordinated efforts. The EESC would point out that the UN's Economic and Social Council could play an even stronger role as a suitable forum for dealing with tax matters. This would ensure both the gearing of Agenda 2030 to the SDGs and the participation of all countries on an equal footing.

1.2. Against the background of international agreements on the reform of international tax law, e.g. through the OECD BEPS (Base Erosion and Profit Shifting) Action Plan, the effects of such international reform efforts on the SDGs should be assessed and taken into greater consideration when international tax policies are being further developed. The EESC notes that achieving the SDGs requires financial resources. However, many countries face major challenges when it comes to generating public revenue through tax receipts. This is due to developing countries' income tax and sales tax systems being difficult to implement; global tax competition relating to corporation tax, as well as the design of Double Taxation Agreements (DTAs), might also be part of the problem. Capacity constraints and inadequate information transmission are further factors.

1.3. The EESC warmly welcomes the fact that the European Union (EU) and its Member States have made considerable efforts in the context of international reform to address the weaknesses of the international tax system. These efforts are welcome and need to be supported and implemented effectively and then subject to regular monitoring. The reforms have been led primarily by the major developed countries within the OECD. It is worth examining whether the UN, because of its global membership, particularly of developing countries, would not be better suited as a forum for developing international tax policy worldwide. However, the EESC notes the lack of resources and staff at the UN Tax Committee. The UN should therefore be provided with sufficient means.

1.4. EU international tax transparency measures and the BEPS Action Plan will also have an impact on developing countries. The EESC welcomes the fact that the European Parliament (EP) and the European Commission have already issued their views on the points where tax and development policies intersect. The Platform of Tax Good Governance launched by the European Commission is to be welcomed. The toolbox presented on the platform as a Staff Working Document on the 'spillover' effects of DTAs is an excellent basis for Member States to use for reflection on the review of double taxation agreements with developing countries.

1.5. The EESC notes that a 2015 European Parliament report recommended a series of improvements, yet to be implemented. In this connection, the EESC would draw attention to its own earlier opinions with statements on, in particular, country-by-country reporting and the fight against money laundering, with recommendations on public ownership registers. The EESC points out that a list of uncooperative jurisdictions for tax purposes is being compiled. It calls for greater efforts to be made to carry out the European Parliament's recommendations and itself recommends that criticism from non-government organisations be addressed. It makes sense to promote the worldwide introduction of these measures through international tax agreements, so as to improve the information available to tax authorities in developing countries. The goal should be to be able to achieve the same standards worldwide, with developing countries having an equal say when these standards are being drafted.

1.6. The EESC calls for coherence to be ensured between Member States' international taxation policies and the objectives of development policies, so as to avoid conflicts between individual countries' taxation policies and joint development priorities.

1.7. The EESC sees impact assessments of Member States' international taxation policies as a way of testing the impact of DTAs and tax inducements on developing countries. This should be encouraged and made common practice. Where there are potential conflicts with European development policies, such analysis would also make sense for the European Union. Existing DTAs should be revised and new ones to be negotiated should be concluded while taking these considerations on board.

1.8. The OECD Model Tax Convention, which is currently most widely used, was developed first and foremost with a view to developed countries' interests. Therefore, the EESC recommends that, when negotiating DTAs with developing countries, EU Member States take more account of the needs of developing countries. The EESC notes that, based on the OECD convention, the UN also developed a Model Double Taxation Convention to regulate taxation between developing and developed countries in order to give source countries more taxing rights.

1.9. The EESC has been supportive of private investment fostering development, when such development is in line with the SDGs and when basic economic, environmental and social rights, core International Labour Organisation (ILO) conventions and the Decent Work Agenda are upheld. Legal certainty is a key factor in supporting an investor-friendly business climate, which is also conducive to foreign direct investment. Since taxation matters are tied in with sustainable development goals, businesses should duly pay their taxes in the country where their profits are made through the creation of added value during production processes, raw-material extraction and other such activities.

1.10. The EESC notes that the EU and its Member States, in the New European Consensus on Development, have committed themselves to cooperating with partner countries in making progressive taxation, anti-corruption measures and redistributive policies more widespread, as well as combating illicit financial flows. Taxation policy should, however, be a more important element of European development policy. The EESC welcomes the European Commission's commitment to regional forums and civil society organisations operating in the area of taxation in developing countries. Civil society organisations in these countries have a monitoring and supporting role to play, including in tax matters, and should therefore be more involved and be given more support. Support for appropriate tax capacity-building measures, including peer learning and South-South cooperation, would have a lasting impact on development projects.

1.11. Good governance in taxation should be an integral part of companies' corporate social responsibility (CSR) in the context of corporations' reporting obligations.

1.12. The EESC recommends that good tax governance clauses be enshrined in all relevant agreements between the EU and third countries and regions in order to promote sustainable development.

1.13. The EESC recommends that, when new and revised free trade agreements are being concluded between the EU and developing countries, the opportunity be taken to analyse bilateral tax agreements as well. This should entail impact assessments on the repercussions of Member States' international tax policies on development policy goals.

2. **General comments**

2.1. A number of studies ([1]) raise the question as to whether Member States' international tax policies, in particular many provisions in bilateral DTAs, are consistent with EU development policy objectives. In addition, developing countries are net exporters of capital to the developed world, which can to a considerable extent be put down to tax-dodging capital flows. This has the greatest impact on the lowest-income developing countries, because their domestic financing sources are virtually non-existent.

2.2. The EU and its Member States combined are the largest donors of official development assistance and carry considerable weight in the shaping of international taxation agreements. They have undertaken to achieve the UN SDGs, although only a few Member States have reached the foreign aid target of 0,7 % of GDP. The impact of Brexit on the future financing of European development cooperation is unclear. More action is planned to promote private investment in connection with development policy objectives. ODA (Official Development Assistance) resources are dependent on the policies of donors.

2.3. SDGs for developing countries include the mobilisation of domestic resources, international support for building up tax collection capacity, a reduction of illicit financial flows and participation in institutions of global governance. It follows that a stable public revenue base, efforts to combat illicit resource outflows, and an equal say for all countries in the design of global taxation rules are important pillars of sustainable development. Particularly children, women and other vulnerable groups in society in developing countries benefit a great deal from development ([2]).

2.4. Money from public development aid is not enough to fund sustainability goals. Domestic resources are needed to attain the goals, as was already the case with the Millennium Development Goals ([3]). In order to mobilise these resources, tax collection has to be improved and more tax revenue has to be secured through sustainable economic growth and a broader tax base.

3. **Challenges for developing countries**

3.1. Taxation is a more stable source of finance than other types of revenue, but many developing countries find it more difficult than developed countries to generate sufficient tax revenue.

3.2. In recent decades, liberalisation of global trade has been strongly pursued through the reduction of import and export tariffs, with the aim of fostering economic development, investment and the prosperity of the population at large. These effects, positive in principle, can also help broaden the tax base, insofar as tax authorities are able to make use of them. However, through this, developing countries' revenue from major, readily accessible sources has also been shrinking. Growth and investment also need to be reflected in the revenue structure of developing countries, however.

([1]) Eurodad, *The State of Finance for Developing countries, 2014*; Braun & Fuentes *Double Taxation Treaties between Austria and developing countries*, Vienna, 2014; Farny et al. *Tax Avoidance, Tax Evasion and Tax Havens*, Vienna, 2015.

([2]) EP Resolution on tax avoidance and tax evasion as challenges for governance, social protection and development in developing countries P8_TA(2015)0265, point 14.

([3]) Development Finance International & Oxfam, *Financing the sustainable development goals*, 2015.

3.3. To offset revenue losses, developing countries often introduce sales taxes, which may be regressive in effect. A tax system based on different types of taxes reduces dependence on individual tax types and guarantees stable domestic revenue.

3.4. Taxation of land and property is often difficult to implement in developing countries. However, income taxes only yield relatively little tax revenue in developing countries because of incomes being low. Income tax is collected above all from public sector employees and people working for international companies. Moreover, there is often a large informal economy.

3.5. The Mbeki Report counted revenue from tax avoidance as illicit financial flows ([4]). They appear to exceed the inflow of resources from development cooperation ([5]). Greater international cooperation between authorities, fostering transparency as well as strengthening legislative and regulatory measures, is important to stem these illicit flows. Strengthening property rights in developing countries is also an important disincentive for capital outflows.

3.6. Corporation tax plays a more important role in developing countries' tax revenue structures than it does in developed countries. As a consequence the former are harder hit by tax avoidance strategies. At the same time, both nominal and actual corporation tax rates have been falling worldwide since the 1980s so as to attract investors. For companies, corporation tax is an important indicator of the business climate. Thus international tax competition has developed, which is more problematic for developing countries because of their tax revenue structures than it is for developed countries. The spillover effects of tax competition are an issue that has already been raised by the International Monetary Fund (IMF) ([6]). In addition, many of the developing countries see few big firms investing in their countries which represent a significant share of overall corporation tax receipts.

3.7. It is difficult for tax authorities to calculate transfer prices using the arm's length principle for cross-border transactions between companies within a group. Authorities in developing countries have limited capacity to do this, and tax-induced transfer price manipulation remains an important problem.

3.8. DTAs set taxing rights between signatory countries, regulate information exchange between their tax authorities and thus provide legal certainty. They can therefore attract foreign direct investment and ultimately promote growth. DTAs can, however, have an impact on the taxing rights of source countries. Withholding tax rates for royalties, interest and dividends are generally lower than the source country's domestic tax rates. Some provisions, such as a restrictive definition of permanent establishment, can limit taxing rights. Developing countries are, of course, interested in further investment, but may lose taxing rights. Tax Information Exchange Agreements may therefore be a better option if a country predominantly seeks to obtain tax information from other jurisdictions.

3.9. The starting point for negotiations is most often the OECD Model Tax Convention, which is geared more towards the interests of industrialised countries ([7]). The UN Model Convention is designed to be an alternative for developing countries, better reflecting their interests ([8]). In general, this makes provision instead for giving source countries more taxation rights than the residence country of the producing company.

([4]) AU/ECA, *Illicit Financial Flows — Report of the High Level Panel on Illicit Financial Flows from Africa* (p. 23 onwards).

([5]) EPRS: *The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance*, EP 579.326, p. 15.

([6]) IMF *'Spillovers in international corporate taxation'*, 2014.

([7]) Owens & Lang, The Role of Tax Treaties in Facilitating Development and Protecting the Tax Base, in Bloomberg Daily Tax Report, 1 May 2013.

([8]) Lennard (2009): *The UN Model Tax Convention as Compared with the OECD Model Tax Convention — Current Points of Difference and Recent Developments*, Asia-Pacific Tax Bulletin, Vol. 49, No 08; V. Daurer and R. Krever (2012): *Choosing between the UN and OECD Tax Policy Models: an African Case Study*, EUI Working paper RSCAS 2012/60.

3.10. Developing countries may be deprived of tax revenue when companies establish special-purpose entities in different countries in order to play off a number of DTAs against one other so as to reduce taxes. It may also prove difficult for the source country to tax services and indirect transfers of assets on the basis of DTA provisions. The desire for opportunities for technology transfer aimed at promoting sustainable growth in developing countries should be taken into account.

3.11. There have been studies on revenue losses for developing countries. The Dutch non-governmental organisation SOMO has estimated the annual revenue losses from withholding tax on interests and dividends resulting from DTAs between the Netherlands and 28 developing countries at EUR 554 million ([9]). An Austrian study concluded that impact assessments of DTAs should be carried out because they can lead to revenue losses even if investment is increasing ([10]). According to estimates by the Unctad in the 'World Investment Report 2015', multinational corporations bring around USD 730 billion into developing countries' budgets. It nevertheless states that when inward investment is channelled through offshore investment hubs, an estimated USD 100 billion annual tax revenue is lost for developing countries ([11]). Such revenue losses are at odds with the SDGs outlined above.

4. National, regional and international measures — the contribution made by the European Union and its Member States

4.1. More efforts are being made to support developing countries in tax matters, such as through the Addis Tax Initiative. International taxation policy falls within the remit of the Member States. DTAs are concluded bilaterally; EU legislative initiatives are essentially limited to instruments to complete the internal market. There is cooperation between the European Union and its Member States on Policy Coherence for Development (PCD) ([12]). The impact of the international tax system on development has also been recognised by the European Commission, and it is likewise looking at this issue ([13]). To ensure policy coherence for development, it is necessary to examine the effects on developing countries of tax policies in the EU that are incompatible with development policy objectives and, where appropriate, to take proper action.

4.2. At United Nations level, work is being done on taxation issues through the Financing for Development process, Ecosoc and the UN Tax Committee, as well as specialised agencies such as Unctad. At the request of the G20, far-reaching reforms were agreed on within the OECD with the project to combat BEPS. Key concerns here included eliminating 'treaty shopping', harmful tax practices by governments (such as 'patent boxes' and opaque 'rulings'), hybrid mismatches in the tax treatment of debt, and inefficient transfer pricing and reporting. Given the importance of corporate income tax for developing countries, the BEPS Action Plan is expected to have a positive impact for them.

4.3. Numerous non-OECD countries, including African states, have committed to the Inclusive Framework of the OECD BEPS Action Plan. 103 countries have committed to a new Multilateral BEPS Convention adopted in June 2017, which simplifies the interpretation of bilateral tax conventions within the meaning of the BEPS Action Plan. A 'Platform for Collaboration on Tax' was launched by the United Nations, OECD, IMF and World Bank with the intention of stepping up international cooperation on tax issues. This initiative can help create greater consistency between OECD work and UN forums. Whether the desired effect is achieved is a matter to be monitored.

(9) Mc Gauran, *Should the Netherlands Sign Tax Treaties with Developing Countries*, 2013.
(10) Cf. footnote 1 Braun & Fuentes.
(11) Unctad, *World Investment Report 2015*, p. 200.
(12) COM(2016) 740 final; cf. also EESC's opinion on a new European Consensus on Development (OJ C 246, 28.7.2017, p. 71).
(13) C(2016) 271 final, COM(2016) 24 final, EC, *Collect More Spend Better*, 2015.

4.4. The EESC recognises the OECD's efforts in the further development of a better international tax regime. However, civil society organisations ([14]) are critical of the fact that developing countries do not have voting rights in the OECD. They were only invited to participate after the BEPS Action Plan had been drafted. The European Parliament has made a similar remark; it has called for the relevant UN bodies to be strengthened so as to allow international tax policy to be designed and reformed on equal terms ([15]). In an IMF Working Paper, experts also expressed misgivings about the repercussions of the BEPS Action Plan on developing countries ([16]).

4.5. In order to assess the impact of the reform and make any adjustments necessary, the relevant UN bodies, in particular the UN Tax Committee, should be strengthened and given more resources. In any case, the European Commission should monitor the effective implementation of the Multilateral BEPS Convention signed in June 2017 and pursue the commitment to step up international cooperation on tax issues between the UN, the OECD and international financial institutions.

4.6. *Current EU measures have an impact on developing countries*

4.6.1. The package of measures to combat tax avoidance addressed issues relating to international tax policies, i.e. going beyond the scope of the EU ([17]). Information contained in the country-by-country reporting framework ([18]) adopted by the EU, G20 and OECD constitutes an important tool for tax authorities. A worldwide publication of country-specific data may put the general public, including workers and responsible investors, in a better position to assess to what extent companies pay taxes in the countries in which they make their profits. The EESC notes that a 2015 European Parliament report recommended a series of improvements, yet to be implemented. In this connection, the EESC would draw attention to its own earlier opinions with statements on, in particular, country-by-country reporting and the fight against money laundering, with recommendations on public ownership registers. The EESC points out that a list of uncooperative jurisdictions for tax purposes is being compiled. It calls for greater efforts to be made to carry out the European Parliament's recommendations and itself recommends that criticism from non-government organisations be addressed. It makes sense to promote the worldwide introduction of these measures through international tax agreements, so as to improve the information available to tax authorities in developing countries. The goal should be to be able to achieve the same standards worldwide, with developing countries having an equal say when these standards are being drafted.

4.6.2. Automatic exchange of tax-related information was provided for in the European Union through changes to the Mutual Assistance Directive ([19]). However, developing countries still have to conclude bilateral mutual assistance agreements with European countries. Doing this requires reciprocal data exchange and data security, often posing a capacity problem for developing countries.

4.6.3. The Commission Communication on an External Strategy for Effective Taxation ([20]) addresses the issues raised in this opinion. A common EU list of uncooperative jurisdictions for tax purposes is currently being compiled ([21]). This EESC has welcomed this step. Non-governmental organisations, however, have been more sceptical about such a list ([22]). The EP is likewise calling for a worldwide definition of tax havens which also includes EU Member States and their overseas territories ([23]).

([14]) Christian Aid, Press release of 19.7.2013, *OECD Action Plan on tax dodging is step forward but fails developing countries*; Oxfam, Press release of 13.11.2014, *Oxfam reaction to OECD's roadmap to include developing countries in international tax reform*.
([15]) Cf. EESC's opinion on a new European Consensus on Development (OJ C 246, 28.7.2017, p. 71), point 13.
([16]) Crivelli, Ruud De Mooij, Keen, *Base Erosion, Profit Shifting and Developing Countries,* IMF Working Paper WP/15/118.
([17]) COM(2016) 25 final — 2016/010 (CNS), COM(2016) 26 final — 2016/011 (CNS), see the EESC's opinion on the anti-tax-avoidance package (OJ C 264, 20.7.2016, p. 93).
([18]) See the EESC's opinion on public tax transparency (OJ C 487, 28.12.2016, p. 62).
([19]) See the EESC's opinion on the action plan on a capital markets union (OJ C 133, 14.4.2016, p. 17).
([20]) See the EESC's opinion on the anti-tax-avoidance package (OJ C 264, 20.7.2016, p. 93).
([21]) Available at: https://ec.europa.eu/taxation_customs/tax-common-eu-list_en (as at 29.8.2017).
([22]) E.g. Tax Justice Network v. 23.2.2017, *Verdict on Finance Ministers' blacklist: 'whitewashing tax havens'*.
([23]) Cf. footnote 2, point 10.

4.6.4. The Recommendation on Tax Treaties [24] addresses important issues relating to DTAs and urges the Member States to strengthen their tax treaties to combat treaty abuse and treaty shopping. On the other hand, it does not call for any impact assessment of DTAs, in particular as regards their implications for development policy coherence or spillover effects. The Platform of Tax Good Governance, which is to be welcomed and which is working on issues of international taxation with the involvement of civil society organisations, has submitted a working paper to this end [25]. Member States should take this into consideration.

4.6.5. Tax avoidance strategies are often related to opaque property ownership. Following the amendment of the Fourth Anti-Money Laundering Directive [26], no publicly accessible registers of ownership have been created for trusts or other companies carrying out investments. Such registers would help developing countries to investigate cases of suspected money laundering and tax fraud.

4.6.6. The proposal on a Common (Consolidated) Corporate Tax Base (C(C)CTB) is the subject of another EESC opinion [27]. In relation to participation in international tax conventions and the relevance thereof for tax authorities in developing countries, such an agreement — and the resulting information — can serve as a good example, with an impact on DTAs with third countries. Figures for within Europe would also provide reference points for comparative calculations in developing countries. The goal should be to achieve the same standards worldwide, with developing countries having an equal say when they are drafted.

4.6.7. The EESC recommends that good tax governance clauses be enshrined in all relevant agreements between the EU and third countries and regions in order to promote sustainable development.

4.6.8. The EESC recommends that, when new and revised free trade agreements are being concluded between the EU and developing countries, the opportunity be taken to analyse bilateral tax agreements as well. This should entail impact assessments on the repercussions of Member States' international tax policies on development policy goals. Doing so could also contribute to implementation of the recommendations set out in the European Parliament's report.

5. **Further action recommended by the EESC**

5.1. In line with the anti-tax-avoidance package and for the purposes of Member States' and the EU's Policy Coherence for Development (PCD), the international tax policies and DTAs of Member States are to undergo regular impact assessments [28]. To ensure better coordination of the EU's development policy with Member States' tax policies, the European Commission should ensure that Member States which are negotiating a DTA with a developing country take due account of coordinated EU development policies. Accordingly, the European Commission's recommendation on the implementation of measures against tax treaty abuse is to be welcomed [29]. With a view to development objectives, greater consideration should be given to the needs of developing countries. Here the EU's commitment at UN level, namely to the UN Tax Committee, should be strengthened and steps taken to promote capacity-building in relation to a global forum with equal involvement of all countries.

5.2. Transition periods must be provided for to allow developing countries to be included in measures enabling automatic information exchange while capacity is still being created.

5.3. Good governance in taxation should be an integral part of companies' CSR in the context of corporations' reporting obligations.

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(24) See the EESC's opinion on the anti-tax-avoidance package (OJ C 264, 20.7.2016, p. 93).
(25) European Commission discussion paper on the 'Platform for Tax Good Governance', *Toolbox spill-over effects of EU tax policies on developing countries*, June 2017, Platform/26/2017/EN.
(26) COM(2016) 450 final — 2016/0208 (COD), see the EESC's opinion on the Anti-Money-Laundering Directive (OJ C 34, 2.2.2017, p. 121).
(27) OJ C 434, 15.12.2017, p. 58.
(28) Cf. footnote 2, point 15.
(29) See the EESC's opinion on the anti-tax-avoidance package (OJ C 264, 20.7.2016, p. 93).

5.4. With plans for private investors to be more closely involved in European development policy, issues of tax concessions for development engagement are more pertinent ([30]). Since taxation matters are tied in with sustainable development aims, businesses should duly pay their taxes in the country where their profits are made through the creation of added value ([31]). This should be ensured when encouraging private sector commitment.

5.5. Moreover, in general, care should be taken to ensure that the implementation of sustainable development objectives is not undermined by granting tax concessions.

5.6. The EESC reiterates its comments on public beneficial ownership registers of bank accounts, businesses, trusts and transactions ([32]) and considers it makes sense for the introduction of these measures to be promoted worldwide through international tax agreements. Moreover, these measures should in particular be taken into account through efforts to build up capacity in order to support moves to counter illicit financial flows from developing countries. Since there is a concern that many European companies operating in developing countries might not fall within the scope of country-by-country reporting, the EESC would refer to its remarks on this subject ([33]). It would recommend that there also be an assessment of the impact of other relevant rules on developing countries, particularly of rules whose scope is defined by annual turnover.

5.7. The EU and its Member States, in the New European Consensus on Development, have committed themselves to cooperating with partner countries in making progressive taxation, anti-corruption measures and redistributive policies more widespread, as well as combating illicit financial flows ([34]). While technical and personnel capacity for this is being built up in developing countries so they can fully participate in international conventions, there should already be opportunities for reciprocal information exchange in order to secure the goals defined in any consensus reached. The European Commission's commitment ([35]) to promote regional forums ([36]) through the UN Tax Committee has been recognised and should be stepped up. An effort should be made to ensure that these forums adopt strong stakeholder participation and consultation practices. Civil society organisations in developing countries have a monitoring and supporting role to play, including in tax matters, and should therefore be given support.

5.8. More account should be taken of a country's tax system in development cooperation. Capacity-building is designed to help the beneficiary countries do more to help themselves and to foster the efficiency of tax systems as well as state legitimacy. Experience has been particularly positive with direct exchanges between tax authorities with similar challenges (peer-learning) and with cooperation from countries with similar development requirements (South-South cooperation). This creates opportunities for coordination on similar challenges and allows for the exchange of best practice suited to capacities.

5.9. The EESC emphasises the need for policy coherence for development in tax matters, since measures taken within the EU have international effects on developing countries. Therefore, these effects must be taken into consideration and the developing countries affected must be involved.

Brussels, 18 October 2017.

The President
of the European Economic and Social Committee
Georges DASSIS

([30]) See the EESC's opinion on establishing the EFSD Guarantee and the EFSD Guarantee Fund (OJ C 173, 31.5.2017, p. 62).
([31]) Cf. footnote 2, recital A and point 6.
([32]) See in particular point 1.5 of the EESC's opinion on the Anti-Money-Laundering Directive (OJ C 34, 2.2.2017, p. 121).
([33]) See in particular point 1.11 of the EESC's opinion on public tax transparency (OJ C 487, 28.12.2016, p. 62).
([34]) Cf. COM(2016) 740 final; cf. also EESC's opinion on a new European Consensus on Development (OJ C 246, 28.7.2017, p. 71).
([35]) Cf. European Commission, *Collect More — Spend Better*, 2015.
([36]) Such as the 'African Tax Administrations Forum' (ATAF), the 'Inter-American Center of Tax Administrations' (CIAT) and the 'Global Forum on Transparency and Exchange of Information for Tax Purposes' (Credaf).