

Angel Gurria
Secretary General
Organisation for Economic Cooperation and Development
2, rue André Pascal
75775 Paris Cedex 16
France

22nd January 2010

Dear Mr Gurria

Consultation with Civil Society on Country-by-Country Reporting

As you will be aware, the OECD's Committee on Fiscal Affairs and its Development Assistance Committee will consider the above subject in discussions next week, including at the Global Forum on Development on 28th January.

Country-by-country reporting is an accounting concept developed and promoted by civil society organisations, including those that are signatories to this letter. From a tax perspective, it would be of tremendous value both as a means to help civil society in developing countries hold governments to account for their taxation policy and practice, and for tax administrations and civil society to uncover instances of tax avoidance and evasion by multinational companies operating in these countries.

In doing so, it would also reinforce a number of areas of work spearheaded by the OECD. It would reinforce the arm's length pricing model of transfer pricing, providing the information needed for cost-effective transfer pricing risk assessments of multinational corporations by tax administrations with limited resources. It would also highlight the abuse of tax havens, helping to map jurisdictions with which exchange of tax information is most needed.

We hope that the OECD will commit itself to undertaking more work on this issue. If it does so, we consider it essential that a full range of stakeholders, including civil society in developed and developing countries, is consulted throughout the process. We therefore ask that you use your influence to ensure that, if and when the OECD decides to undertake a review of the feasibility and impact of country-by-country reporting, these stakeholders are included in that review process.

Yours sincerely,

Action Solidarité Tiers Monde, Luxembourg

Richard Graf, President

ActionAid UK

Richard Miller, Executive Director

Alliance Sud--Swiss Alliance of Development Organisations

Peter Niggli, Director

Attac Germany

Detlev v. Larchher, Steering Committee

Attac Jersey-St Malo

Pat Lucas, President

Attac Norway

Frøydis Olaussen, Organisation Secretary

Berne Declaration, Switzerland

Olivier Longchamp, Tax & International Finance Manager

CCFD-Terre Solidaire

Catherine Gaudard, Head of Advocacy

Christian Aid

Dr Daleep Mukarji, Director

Christian Aid Ireland

Margaret Boden, Chief Executive

CIDSE

Bernd Nilles, Secretary General

CRBM / Mani Tese, Italy

Antonio Tricarico, Coordinator

Debt and Development Coalition Ireland

Nessa Ní Chasaide, Coordinator

Diakonia, Sweden

Penny Davies

Eurodad

Nuria Molina, Director

Fastenopfer, Switzerland

Antonio Hautle, Director

Forum Syd, Sweden

Annica Holmberg, Acting Secretary General

Global Financial Integrity, USA

Raymond Baker, Director

IBIS, Denmark

Vagn Berthelsen, Secretary General

Intermón Oxfam, Spain

Ariane Arpa, Executive Director

InterPares, Canada

Rita Morbia, Executive Director

Jubilee Australia

Adele Webb, National Coordinator

Kairos Europa, Brussels Office

Francois Gobbe, Coordinator

KEPA, Finland

Timo Lappalainen, Executive Director

Misereor, Germany

Prof. Dr. Josef Sayer, Chief Executive Director

Norwegian Church Aid

Wenche Fone, Director of Development Policy

Oxfam France – Agir Ici

Luc Lamprière, Chief executive

Plate-forme paradis fiscaux et judiciaries, France

Jean Merckaert (CCFD), Coordinator

Revenue Watch Institute

Karin Lissakers, Director

Task Force on Financial Integrity and Economic Development

Tom Cardamone, Managing Director

Tax Justice Network International

John Christensen, Director

Tax Justice Network Netherlands

Albert Hollander, Chair

Tax Justice Network USA

Jack Blum, Chair

Tax Research UK

Richard Murphy, Director

Cc

Paulo Ciocca, Chair, OECD Committee on Fiscal Affairs

Eckhard Deutscher, Chair, OECD Development Assistance Committee

Francois D' Aubert, Chair, Peer Review Group of the Global Forum on Transparency and Exchange of Information

Jeffrey Owens, Director, OECD Centre for Tax Policy & Administration

Pascal St Amans, OECD Centre for Tax Policy & Administration