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Good business means paying taxes in a responsible way. A new campaign group has quickly established a name for itself.

They are on speaking terms with the British government, have said their word in Washington and are regularly mentioned in the F.T. and on the BBC. It's about Tax Justice Network, a young network which has built itself a reputation within a few years as the new crusaders against tax evasion and tax havens.

Next week some of them will be attending meetings in Brussels, where they will be speaking with senior public servants of the European Commission in order to nail the fiscal reforms of the Channel Islands and the Isle of Man.

TJN, conceived in 2002 and directed from its secretariat in London is surfing on a powerful wave. Especially since the American fiscal authorities have narrowed the escape margins in the wake of the accounting scandals concerning Enron and Parmalat. These companies used international backwaters and fiscal niceties, now forbidden, in their creative accounting tricks.

Politicians as well, both in Washington and in London, have become interested in the fiscal ethics of the international business community. This change has not gone unnoticed in the boardrooms. "Attitudes are shifting in the right direction. Businesses are being made aware of the risks that can arise when the fiscal aspect is exploited to the hilt", says their spokesman John Christensen.

There still remains a lot to be done. According to Christensen, a former economic adviser to the fiscal haven Jersey, the authorities are too much focused on the pursuit of dirty money out of the criminal circuit. "But that only is a minute fraction of the sums the corporate world manages to avoid to pay in due taxes."

Tax evasion is, in the eyes of TJN, something completely different than tax planning. The latter is nothing but a cognitive process of how to reduce tax pressure in the country wherein the company is operating. What concerns TJN are constructions "without economical rationale".

Multinational businesses are especially culpable, according to Christensen. "Money made in countries with high tax rates is booked onto the accounts of subsidiaries based in countries with low tax rates. It's about transfer pricing in order to launder profits into fiscal havens. In these cases we are talking about constructions not directly linked to any substantial economical transaction."

Tax officials in developed countries are not that easily having the wool pulled over their eyes. But in developing countries the situation is completely different because their tax inspectors don't have sufficient resources available to enable them to effectively challenge the sophisticate tax avoidance strategies of MNC's. A number of studies show that African countries are deprived of hundreds of millions, according to Christensen.

MNC's don't even try to contradict this image. They refuse to show any transparency in this matter. "They ought to publicize their tax contribution in each different country". At present, however, TJN is not encountering a cooperative attitude when dealing, for instance, with the oil industry.

At the same time Christensen notices that TJN is being taken more and more seriously within the British business community. A sign on the wall is the fact that PWC sponsored research in which TJN contributed. "In the beginning we were given the cold shoulder, Now they admit the research is correct and they are treating it accordingly. In the mean time the viewpoint that taxes are a part of good governance with an ethical dimension is being accepted. "In Belgium, Ireland, Italy and Switzerland TJN are being active within the political sphere.

And now the Netherlands. "The first political contacts have been laid." according to Christensen.