EUROPEAN FEDERATION OF PUBLIC SERVICE UNIONS
International Tax Justice Coalition

McDonald's tax avoidance scheme in Europe
It's now time to put tax justice on the menu of McDonald's!

@taxjustice_

@McDonald’s
#taxavoidance
#2big2cheat
RECOMMENDATIONS

1. Transparency
2. Resources and political will
3. Justice
RECOMMENDATIONS

1. Transparency
   - Public Country by country reporting across all sectors of the economy – this information must be available to trade union representatives of the companies concerned as part of fundamental workers’ rights to information and consultation
   - Centralised public registry of company structures to fight shell, letter box companies – progress in anti-money laundering directive
   - Automatic exchange of information on tax rulings
   - Monitoring as part of the European Semester
RECOMMENDATIONS

2. Means and resources for “accountable” tax administrations + Political will
RECOMMENDATIONS

3. Justice

- Common corporate tax in Europe—EC proposal for a CCCTB must be compulsory with a minimum tax rate of 25% - part of progressive taxation
- Ban on tax minimizing rulings
- Actions against the practices of some legal and accounting professionals
- Ban on tax havens on the basis of EC proposed definition (transparency, non-harmful tax)
- Removing banking licenses from banks involved in tax havens
- Prosecuting companies and individuals
- And protecting whistleblowers: e.g. Antoine Deltour, LuxLeaks, https://support-antoine.org
EUROPEAN FEDERATION OF PUBLIC SERVICES UNIONS

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THANK YOU!