

Angel Gurría
Secretary General
Organisation for Economic Cooperation and Development
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22nd January 2010

Dear Mr Gurría

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. Larcher, Steering Committee

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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