A Safety Net for You, a Safety Net for Me? Donor Promotion of Social Protection Schemes Faces Policy Coherence Issues

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1. Introduction

Social protection schemes are increasingly recognized to be pivotal for preventing and reducing poverty, as they provide a safety net for the most vulnerable (Fiszbein et al. 2013). During crises, they are even more important to prevent people from falling into poverty, as the COVID-19 pandemic has demonstrated. While social protection was not even mentioned in the Millennium Development Goals (MDGs), it has gained prominence in the Agenda 2030 discourse to the point that "achiev[ing] substantial coverage of the poor and the vulnerable" with social protection schemes was established as one target under the Sustainable Development Goal on ending poverty in all forms (SDG 1.3). In the Addis Ababa Action Agenda, governments committed to a "social compact", pledging to deliver social protection to their citizens, including social protection floors (UN 2015).

New protection schemes are beginning to emerge. For example, Tanzania, Kenya, Ethiopia, and Senegal are starting to create welfare systems and distribute cash to poor households. Receiving USD 43 every three months in Senegal and USD 13 per month in Tanzania is not a fortune, but it is a start. Today, 90% of the bill of Tanzania's program is picked up by donors such as the World Bank and the British and Swedish governments (Economist 2019). This may work for kick-starting protection schemes but relying on donor money is not a sustainable solution.

To finance social protection schemes over the long-term, the availability of sufficient government income through domestic tax collection is indispensable (Adaba 2016; Fiszbein et al. 2013). In 2016, 55% of the world population—as many as 4 billion people—were not covered by any social protection cash benefits, with large variations across regions: from 87% without coverage in sub-Saharan Africa to 14% in Europe and North America. Rolling out social protection across sub-Saharan Africa is an even bigger challenge, with 41% of people subsisting on less than USD 1.90 a day (UN 2019).

The approach of donors to support domestic resource mobilization is inconsistent. On one side, donors have pledged to provide strong international support for social protection initiatives and to explore "coherent funding modalities to mobilize additional resources, building on country-led experiences" (UN 2015, p. 6). Donors have also signaled an appetite to support capacity building for tax authorities more vigorously and have stepped up their commitments (ATI 2019).

On the other side, donor countries are defending international tax rules that benefit their business communities, and which, to a degree, work against the ability of developing countries to obtain a fair share of taxes from multinational corporations operating in their jurisdictions. Foreign direct investment into developing countries increased twentyfold between 1990 and 2015, twice the growth rate of global foreign direct investment (FDI) (UNCTAD 2019). This is not least because donor countries through the 'beyond aid' agenda of the Organization for Economic Co-operation and Development (OECD) have long promoted FDI as an effective way to create jobs and generate tax revenues in low income countries.

Balancing the promotion of tax revenues in developing countries while at the same time protecting domestic economic interests is a classical policy-coherence-for-development dilemma. The basic idea behind policy coherence for development is to align non-aid policies with development goals. In the best case, policies across government are mutually reinforcing (positive coherence). In the minimum case, policy coherence for development avoids that public policies have an adverse impact on developing countries.

Better coherence between donors' aid and non-aid policies is expected to have a greater impact than—in this case—simply increasing aid budgets for capacity building of tax authorities and for supporting social safety nets (Brown 2015; Siitonen 2016). The OECD declared in its 2012 Strategy on Development that "enhancing policy coherence for development is one of the primary objectives" while the SDGs (Goal 17, target 17.13 and 17.14) recognize greater policy coherence as an issue of systemic relevance to the successful implementation of the Agenda 2030 (OECD 2016, 2012a; Spencer 2012; Verschaeve et al. 2016).

The remainder of the chapter analyzes how donor countries deal with the policy coherence dilemma. It first reviews the evolution of domestic resource mobilization on the donor agenda over the last two decades and particularly since the financial crisis of 2008. Next, we turn to the reform of the international corporate taxation agenda. More precisely, we review the reform of the transfer pricing rules in the Base Erosion and Profit Shifting (BEPS) reform process that was initiated in 2012. Then, we consider whether the institutional platform on which international

tax rules are negotiated—the OECD—affects policy coherence outcomes. The last section concludes.

2. The (Re-)Discovery of Domestic Resource Mobilization Programs

Tax revenues in low- and middle-income countries are significantly lower compared to the OECD average measured as share of GDP. While the OECD countries collect taxes at the level of 34% of GDP, the respective average value for Africa is only at around 18% (OECD 2018a). According to the International Monetary Fund, countries collecting less than 15 percent of GDP in taxes are assumed to be below a tipping point to make a state viable and put it on a path to growth. As of 2015, 35 of the world's 75 poorest countries are below this threshold. Domestic public resources are lowest where extreme poverty is highest (Gaspar et al. 2016).

Although the collection of tax requires substantial administrative capacity that is missing in most low-income countries, the topic received relatively little attention from development agencies until a decade ago. Domestic resource mobilization was mentioned for the first time in the Financing for Development (FfD) conference in Monterrey in 2002 but it was particularly after the financial crisis in 2007/8 that domestic resource mobilization was discovered as a previously "neglected factor in development strategy" (Culpeper and Bhushan 2008). Aid skepticism and budgets under pressure sparked interest in increasing tax capacity as an exit strategy to the point that the 2008 FfD conference in Doha put domestic resource mobilization center stage (UN 2008). Later, it became one of the SDG targets (SDG 17.1) and the first out of seven action areas adopted at the third FfD conference in Addis Ababa in 2015 (UN 2015).

The high-profile support for tax capacity building is not (yet) met by financial commitment of bilateral donors. Tax activities were estimated to amount to some 0.15 per cent of total development assistance only in 2015 (PCT 2016). Starting from this low baseline of USD 224 million of effective disbursements in 2015, donors pledged to double spending for tax projects by 2020 in the framework of the Addis Tax Initiative (ATI 2019).

In light of the rapidly growing tax-related activities (for a mapping of donor activities, see e.g., Avis 2017; PCT 2016, p. 13f), an effort was made to improve the coordination of actors and programs and to "better frame technical advice to developing countries". The Platform for Collaboration on Tax, established in 2016, brings together the four largest multilateral organizations active in tax matters: International Monetary Fund (IMF), United Nations (UN), World Bank Group (WBG), and Organization for Economic Co-operation and Development (OECD).

Particularly noteworthy is the presence of the OECD, which signals a change that the OECD has undergone related to developing countries. The OECD is a membership-based organization of currently 37 high-income countries and at the same time, the key institution for the negotiation and dissemination of international tax rules. Now, the OECD has declared to become a key actor in the domestic resource mobilization agenda and "to mainstream development across all of our work" (OECD 2018b, p. 4). In contrast, the UN, IMF and World Bank are not promoters of the international corporate taxation soft law but do advise developing countries on tax. Hence, their mandate makes them more concerned with protecting source taxation, which is not necessarily aligned with the position of the OECD (Picciotto et al. 2017, p. 10). For example, the IMF pointed out in its influential paper on spillovers in international corporate taxation that tax treaties, which are typically based on the OECD brokered model convention, significantly restrict the rights of countries to tax activities where they take place ("at source"), reducing the corporate tax base of capital-importing states, which are mostly developing countries (IMF 2014). The IMF concludes that developing countries should sign double taxation treaties "only with considerable caution" and expresses the need to "protect and expand their corporate tax bases in the face of challenges in applying the [arm's length principle]" (IMF 2014, p. 10, 34). From this perspective, the Platform for Collaboration on Tax can be seen as an attempt to increase policy coherence among multilateral organizations towards developing countries. Less clear is on whose terms this coherence will settle.

A more technical attempt to facilitate the coordination of external support for reform is the Tax Administration Diagnostic Assessment Tool (TADAT) to vet the health of a country's tax administration and evaluate the progress of tax policy reform and capacity building initiatives by way of subsequent repeat assessments. Unfortunately, of the 94 national performance assessments carried out by mid-2020, only 19 are publicly available, making it hard to assess the effectiveness of technical assistance for domestic resource mobilization.

The most recent international effort is the Tax Inspectors Without Borders initiative by OECD and the United Nations Development Programme (UNDP). The program takes a "learning by doing" approach whereby experts from OECD countries work directly with local tax officials on audits and audit-related issues concerning international tax matters such as abusive tax avoidance by multinational enterprises (MNE), including transfer pricing and thin capitalization. The roughly USD 500 million in tax revenue recovered in four years and 59 deployments in Africa, Latin America, Eastern Europe, and Asia (TIWB 2019) stand against the USD 100–240 billion in lost revenue annually that developing countries suffer due

to avoidance (Crivelli et al. 2015). Corporate tax planning contributes to this loss with an estimated USD 30–52 billion in trade misinvoicing, USD 5–50 billion through transfer pricing manipulation and USD 3–9 billion via treaty shopping arrangements (UNCTAD 2020).

All efforts of the international community to support domestic resource mobilization at the technical level are—sooner or later—confronted with the fact that tax is deeply political. The collection of tax not only requires substantial administrative capacity, but more importantly, requires a state to be considered legitimate since the vast majority of tax is collected when there is a high level of voluntary compliance (Di John 2011, 2010). Changes in a country's tax policy and administration are largely driven by domestic economics, politics, and institutions (Di John 2010; Fjeldstad and Heggstad 2011; Fjeldstad and Moore 2008). This means that technical support for tax authorities is confronted with the capacity of elites to influence tax policy formulation and administration, as well as the involvement of tax collectors and public servants themselves in rent-taking (Forstater 2018, p. 10). Property taxation is a case in point. Land and property are among the most visible indicators of personal wealth and property tax is widely recognized as efficient, administratively straightforward, and a progressive way to collect revenue (Ali et al. 2017; Ramírez et al. 2017). Nevertheless, property taxes are rarely used in low-income countries, they amount to 0.1–0.2 per cent of GDP, while in most OECD countries, property taxes account for 1–2 per cent of GDP. Property taxes tend to target the economic and political elites who have the power to prevent tax policies being enacted or enforced (Moore and Prichard 2017, p. 16). While challenges to domestic resource mobilization posed by domestic politics are important, this chapter focuses on the policy coherence dimension that donor countries face.

3. Reform of the Cross-Border Taxation Rules

The global financial crisis has not only triggered donor interest in domestic resource mobilization. The financial crisis has equally triggered the OECD/G20-led BEPS project, claimed to bring about the "most fundamental changes to international tax rules in almost a century" (OECD 2015). Such reform processes are prime opportunities to increase policy coherence.

Based on the findings of a recent research project (Brugger and Engebretsen 2020), this section summarizes the outcome of—and political economy behind—the deliberation over the reform of the OECD transfer pricing rules. What sounds—and is—very technical guides not only transactions between related entities but, in essence, defines the scope for shifting profits from high to low tax jurisdictions.

3.1. Why Low-Resource Countries Struggle to Tax Multinational Enterprises

The allocation of taxing rights between capital importing and capital exporting countries is based on the "separate entity" concept. This means that each permanent establishment of an MNE in a country is taxed as a separate entity. Furthermore, transactions between related entities (i.e., controlled by the same MNE) should be priced "at arm's length", i.e., as if they were market-based transactions between non-related entities (Langbein and Fuss 2016; Perry 2017).

In tax jargon, this is called "transfer pricing". A transfer price is the price charged by a company for goods, services, or intangible property to a subsidiary or other related company. Transfer pricing therefore allocates the tax base generated by the profits of MNEs among the national jurisdictions within which those enterprises operate.

Whilst transfer pricing is a legitimate feature of the commercial activities of MNEs, abusive transfer pricing occurs when income and expenses are improperly applied, distorting the allocation of profit among the countries in which multinationals operate for the purpose of reducing overall taxable income of the enterprise (CITCAR 2020; De Mooij and Liu 2018; OECD 2020a). Transfer pricing is one of the most complex global tax planning tools employed by MNEs.

Transfer price manipulation not only reduces a country's tax base, but also provides a substantial advantage to MNEs in comparison with single-country firms because only the former can use this type of international tax planning strategy. In fact, it is comparable to a subsidy which MNEs receive but domestic enterprises do not (Baistrocchi 2013; Cooper et al. 2017; Rixen 2011). Drawing on evidence from different industrial sectors for a group of OECD countries, Bartelsman and Beetsma (2003) estimate that at the margin, more than 65% of the additional revenue resulting from a unilateral tax increase is lost because of income shifting towards lower tax jurisdictions. The bulk of profit shifting seems to be done by the largest companies (Wier and Reynolds 2018). In addition to denying a country's essential tax revenue and putting local businesses at a competitive disadvantage, transfer pricing contributes to harmful competition at a global level among tax jurisdictions, as countries attempt to lower their tax rates to attract MNEs to their own jurisdictions in a race to the bottom dynamic (Baistrocchi 2013).

Developed countries, through the OECD, have become the authority on transfer pricing over the preceding decades. The OECD issues the Transfer Pricing Guidelines (TPG) for Multinational Enterprises and Tax Administrations that define acceptable methodologies to implement the arm's length principle (ALP), i.e., to establish market prices for cross-border transactions of MNEs (OECD 1995, pp. 1–6).

Although the OECD Guidelines on Transfer Pricing are not legally binding, they have attained "canonical" status (Picciotto 2018, p. 19) due to the unique combination of international "soft law" regulations (TPGs and the OECD Model Tax Convention endorsing the ALP) and their translation into national "hard law" through bilateral tax treaties, building on the OECD Model Convention (Rixen 2008a).

The crux of the matter is how the arm's length price is best established. The OECD guidelines accept five standard methods which all rely on an assessment of facts and circumstances of the individual transaction to determine the final price that should correspond to comparable market transaction. Conducting such a comparability analysis requires considerable technical capacity and expertise, something that is often lacking in resource-constrained low-income countries (Solilová and Nerudová 2015). Even where this capacity is available and sophisticated techniques for adjusting data from other regions for use as comparators are deployed, it produces a wide range of putative comparables at best (e.g., Gonnet et al. 2014). The Platform for Collaboration on Tax concludes that "a comparability analysis provides only an approximate answer and that some flexibility is needed to determine a principled answer" (PCT 2017, p. 66). Individual adjustments on a case-by-case basis offer considerable discretion to both taxpayers as well as the officials in charge of establishing transfer pricing. This makes the exercise vulnerable to manipulation, increases the risk of legal disputes, or translates tax assessment into a negotiation with the taxpayer "to achieve a sensible, arm's length result" (Ibid., p. 67).

The ALP is evidently complex and difficult to apply for resource-constrained countries, and simpler alternatives exist. Why do the OECD guidelines not recognize and promote simpler alternatives?

The most far-reaching alternative concept to the ALP is the idea of taxing MNEs as single firms instead of treating each subsidiary as separate entity. The corporation's total worldwide profit (or loss) is then attributed to each jurisdiction, based on factors such as the proportion of sales, assets, or payroll in that jurisdiction. Such formulary apportionment—also known as unitary taxation—would be a systemic change to how international corporate taxation works (Clausing and Avi-Yonah 2007).

The middle ground is occupied by so-called "simplified methods" to establish the price of a transaction. Simplified methods still rely on separate entity accounting, but instead of assessing the circumstances of each transaction, they define rules to establish the price for a transaction with no or only very limited adaptation possibilities. Such simplification looks like an attractive option to resource-constrained tax administrations in the Global South. An example is Argentina's so-called sixth method, which applies benchmark prices to commodity trading and which was later

adopted by a few other Latin American commodity producers and Zambia for its copper sector (Durst 2018; Grondona 2018). More comprehensive is the Brazilian fixed margin method which specifies the profit margins to be applied to each type of transaction (Rocha 2017). While Brazil's fixed margin method clearly opposes the OECD recommendation of considering the specific facts and circumstances of each transaction, it achieves administrative simplicity as well as a low level of tax disputes (Picciotto 2018, p. 33), a fact that is acknowledged by MNEs such as Shell operating in Brazil: "We find that fixed margins provide a level of certainty to the results of an inspection, which simply assessing risks and functions would not. In essence, fixed margins are easier to follow, regulate and inspect" (Gasper 2016).

In 2013, when the BEPS reform was launched after the global financial crisis and the subsequent public outcry over exposés detailing the aggressive international tax planning schemes employed by some of the world's biggest MNEs, the OECD Secretary General together with the Head of Tax declared that it was "essential to simplify and strengthen the transfer pricing rules for the benefit of both developed and developing economies" and to "alleviate the compliance burden for both tax authorities and taxpayers" (OECD 2012b).

Yet in 2019, after the reform, the global tax system continues to rely on the ALP, notwithstanding its limitations (Okauru 2018). Unitary taxation has so far failed to challenge the dominance of the ALP (De Robertis 2018). Even less far-reaching proposals to move from the discretionary-based ALP approach towards a more rule-based settlement of transfer prices as the Brazilian or Argentinian methods have been met with fierce resistance. Facing the pressure from low-income countries, the OECD included (but not endorsed) in the 2017 revision of the transfer pricing guidelines the so-called sixth method in addition to the five recommended methods. At a closer look, however, it comes with the condition that a detailed comparability analysis was to be conducted between the economically relevant characteristics of the controlled transaction and the specification of the quoted price (Collier and Andrus 2017, p. 249)—a requirement that essentially removes whatever merits the sixth method has in ease of administration (Picciotto 2018, p. 25).

Even this "uneasy compromise" (Büttner and Thiemann 2017; Perry 2017), which largely satisfied OECD member countries and business community demands, was criticized by tax practitioners and the big accounting firms in particular (Ernst and Young 2015; PWC 2015). Developing countries, academics, and civil society deplored the missed opportunity for reform (ICRICT 2019a) and former senior OECD tax officials noted that, after all, the transfer pricing guidelines have become not simpler but even more complex to implement (Collier and Andrus 2017; Andrus

and Oosterhuis 2017). What explains this outcome? A discourse network analysis covering the period from the mid-1990s to the end of 2018 sheds light on the deliberative dynamics during the BEPS reform (Brugger and Engebretsen 2020).

3.2. The Perseverance of the Arm's Length Principle

It is well documented in the academic literature that the driving force behind the transfer pricing guidelines has been an epistemic community centering around the OECD tax network and consisting of the organization's staff, experts from member countries' tax administrations, and the private tax law and accounting community since the mid-1990s (Büttner and Thiemann 2017; Seabrooke and Wigan 2016). As corporate taxation has become an increasingly politicized topic after the financial crisis, devising rules for transfer pricing could no longer take place in closed groups of like-minded specialists. In response, the OECD started to invite public consultations on reform proposals. In these consultations, the epistemic community defended its policy project by reaffirming the accuracy of the ALP and its positive effect on FDI and international cooperation. Even more importantly, those defending the status quo managed to activate their constituency to the degree that accounting companies, tax lawyers, and MNEs firmly dominated the public debate as well as public consultations around the 2017 reform of the transfer pricing guidelines. As Figure 1 illustrates, their share of the debate grew from 27% right after the financial crisis to over 56% between 2014 and 2018. Over time, the statements of the "pro ALP camp" also grew more hostile towards simplified methods, with an increasing share of the statements demanding modifications to simplified methods, claiming that they would cause double taxation or putting into question the legitimacy of alternatives to the hegemonic transfer pricing methodologies altogether.

In contrast, the "reform camp" that advocated for simplified TP methods, mainly civil society organizations and think tanks, was clearly on the defense (Figure 1). They were not able to effectively break the epistemic community's ranks nor build a broader coalition in support of reform, resulting in their share of the debate becoming marginalized over time; it always remained below 15% (Figure 1) (Brugger et al. 2019; Brugger and Engebretsen 2020).

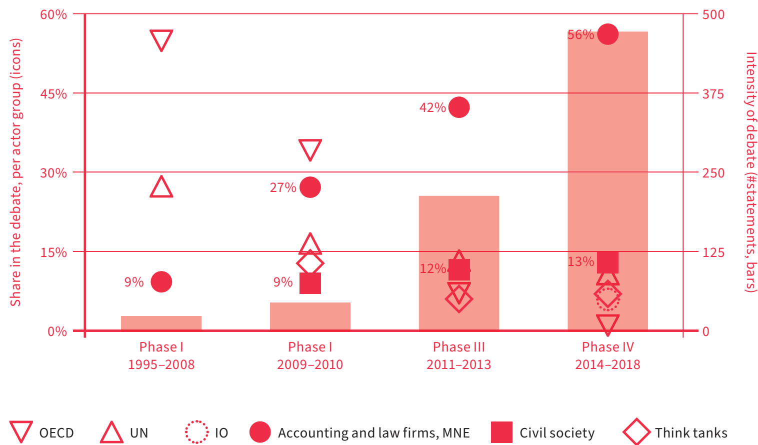

Figure 1. Intensification of the debate on simplified methods (bars represent the overall number of statements in a time period, right *y*-axis) and changing actor dynamics over time (icons represent the share of statements per actor group, left *y*-axis). Source: (Brugger and Engebretsen 2020).

4. Legitimacy Deficits in International Corporate Taxation Governance

In addition to the discursive struggle over the technicalities of transfer pricing, negotiations over international corporate taxation also have an institutional dimension. For the last few decades, the OECD established itself as the platform that largely defined international tax governance. The institution has derived its global legitimacy from providing solutions that are accepted because of their problem-solving capacity, typically called output legitimacy. The OECD's Achilles' heel is its lack of input legitimacy. As a membership-based organization, it represents only a small number of high-income economies and is perceived as "the rich countries' club" (Rixen 2008b, p. 148), as the statement of an Indian representative to the UN illustrates:

> [The] OECD Model Tax Convention and the OECD Transfer Pricing Guidelines have been developed on the basis of consensus arrived at by the Government of 34 countries (all developed countries). These guidelines only protect the interests of the OECD countries which are partial to such Convention. Since the Governments of developing countries are not party to the OECD Guidelines, it is improper to suggest that they represent internationally agreed guidance knowing fully well that concerns of developing countries have not been taken care of in the OECD Model Convention and OECD Transfer Pricing Guidelines. (Spencer 2012, pp. 25–26)

The more representative UN has not (yet) been able to establish itself as a meaningful counterweight to the OECD in international tax matters (Hearson 2017; Mosquera Valderrama et al. 2018; Rixen 2008a; Zagaris 2005). Its "Committee of Experts on International Cooperation in Tax Matters" (UNTC) comprises 25 members (15 from developing and 10 from developed countries) acting "in their expert capacity" rather than directly representing their government's interests; they meet twice per year for four days (UN ECOSOC n.d.). In contrast, the OECD Centre for Tax Policy and Administration (CTPA) has a 155-person strong secretariat supporting the various OECD committees, work programs, task forces, and dialogue platforms (OECD 2018b).

The UN committee has published its own UN Practical Manual on Transfer Pricing for Developing Countries. It is largely consistent with the OECD approach but has a more user-friendly focus (Collier and Andrus 2017; Soong Johnston 2017). There is also a dominance of OECD representatives in the UN tax body observable. At one stage, 48% of the members of the UNTC were from OECD member countries, including its chairman, and some of them serve both on the OECD and UN tax committee (Spencer 2012). While it may be an overstatement that the "OECD has had in effect operational control of the UN Tax Committee" (Spencer 2012, p. 23), a notable overlap in personnel is apparent.

Since the beginning of the century, repeated efforts to upgrade the UN Tax Committee of Experts to an International Tax Organization have failed. Initially, a more representative and legitimate global tax body under the auspices of the UN has been suggested by the UN High-level Panel on Financing for Development and outlined in the 2001 Zedillo Report in preparation of the FfD conference in Monterrey (UN 2001). The International Tax Organization was supposed to "take a lead role in restraining tax competition designed to attract multinationals with excessive and unwise incentives . . . , sponsor a mechanism for multilateral sharing of tax information . . . [and] most ambitious of all, an International Tax Organization might in due course seek to develop and secure international agreement on a formula for the unitary taxation of multinationals" (UN 2001, pp. 28, 65).

However, global tax issues were not even been discussed in Monterrey (2002) or in the follow-up conference in Doha (2008) (Lesage et al. 2010). The only result was a slight upgrading of the UN tax Committee from an Ad Hoc Group of Experts to a Committee of Experts and the increase from one to two meetings per year.

In 2015, the international community agreed at the 3rd FfD conference in Addis that "efforts in international tax cooperation should be universal in approach and scope" (UN 2015, p. 13) and that the representation "of developing countries in

decision making in global international economic and financial institutions" must be enhanced "in order to deliver more effective, credible, accountable and legitimate institutions" (SDG 10.6).

This consensus did not translate into support for an International Tax Organization. A respective proposal was promoted by the G77, the group developing countries at the UN. The proposal was frustrated by the strong opposition of OECD member countries and the EU in Addis and a year later at the UN Conference on Trade and Development in Nairobi in 2016 (Deen 2016; G77 2015, 2017; Picciotto et al. 2017, p. 8ff).

In parallel, the OECD took steps to bolster its own input legitimacy by opening up and rendering the policy-making processes more inclusive (Christensen and Hearson 2019). From 2012 to 2015 the OECD engaged in a "dialogue-by invitation only" through the Global Forum on Transfer Pricing. Criteria on who was invited and governance mechanisms of the forum remained classified (Christians and Apeldoorn 2018). In 2016, the mandate to work on the "development of guidance on transfer pricing" moved to the newly created "Inclusive Framework" (IF) (OECD 2017a, p. 13). The IF is open to all jurisdictions that commit to the BEPS reform package and its consistent implementation, and pay a membership fee. BEPS Associates "participate on an equal footing" but what that exactly means remains opaque as agreements with "Associates", governance structures of the IF, and procedural information are not public.

The core mandate of the IF is monitoring the implementation of tax reform measures that have already been agreed on by the G20 and OECD members (Hearson 2017). Hence, the process of broad-based implementation of the BEPS minimum standards will roll out the governance mechanism largely devised by the OECD at the global level (Fung 2017; ICRICT 2019b). As the number of countries willing to implement policies originating in the OECD advances (137 as of January 2020), so does the organization's standing and legitimacy as a forum for technical problem-solving and diffusion of international tax standards (Christians 2010; Sharman 2012; Vega 2012).

There has been an opening up of the OECD over the last decade, which demonstrates institutional learning about the need for inclusivity in establishing a broadly accepted global tax policy mandate. However, several facts raise doubts about the sincerity of this move to create a level playing field, particularly with respect to decision making power. First, the IF was created after the substantial discussion on the BEPS actions was already over and the focus shifted to implementation. Second, the Council delegated to the Committee for Fiscal Affairs (CFA)—in which IF members

are supposed to participate "on equal footing"—the authority to approve future amendments to the TPGs in 2017, but only after the 2017 revision of the TPGs was approved by the Council (OECD 2017a, 2017b). Third, the same Council can at any time unilaterally take back the competencies delegated to the CFA. Fourth, as long as the full terms of the partnership engagement, governance structures, and procedural information of the IF are not publicly accessible, it is not possible to empirically analyze and evaluate the stake of developing countries in the IF (Christians and Apeldoorn 2018; OECD 2003). Finally, the OECD Council has retained a gatekeeper role by approving the formal invitation to new BEPS Associates (OECD 2017a, p. 18).

After all, the IF is operating in the shadow of the OECD hierarchy and only full membership in the OECD signifies actual decision-making power. The OECD is vigilant that the policies of potential new members do not stray too far away from the organization's principles and guidelines so as to unbalance the existing settlement. Brazil, as the only major economy that does not follow the OECD TPGs, is a case in point. The country officially submitted its bid for membership in 2017 (Hearson and Prichard 2018). Angel Gurría, the OECD Secretary General, made clear that the candidate's alignment with the OECD TPGs is a condictio sine qua non for accessing the OECD: "Transfer pricing is one of the key areas where alignment with the OECD's internationally accepted standard is necessary. This constitutes a core principle and a benchmark that needs to be met by any new Member wishing to join the OECD" (Gurría 2018; OECD and Federal 2019).

5. Conclusions

Stronger domestic resource mobilization is recognized as essential to build social safety nets and fight poverty. While the development discourse tends to focus on technical support to tax administrations, this article highlighted donor countries' policy coherence gap in the area of tax and development. With FDI promotion being a pillar of the development agenda, the question of cross-border taxation cannot be excluded.

The topic is of broader relevance because domestic revenue management, FDI, and policy coherence for development are all part of the "beyond aid" agenda, a term that signifies the changing role of development cooperation against the backdrop of a growing critique against development aid, a changing donor landscape, stalling official development assistance (ODA) budgets, and the importance of global governance (Janus et al. 2015).

Zooming in on the reform of transfer pricing technicalities, the article finds that the announced simplification that would benefit low-income countries has not

materialized so far. A strong coalition behind the ALP managed to fend off calls for simpler and more rule-based methodologies that narrow the room for discretion and profit shifting. What appears to be primarily technical OECD policy generation is highly political. Interest politics trump policy coherence (OECD 2016, p. 40).

This finding renders obsolete the often-voiced fear that an International Tax Organization—or any other more inclusive forum to deliberate over international corporate tax governance—would unduly politicize international taxation. Yet, a more inclusive global tax governance architecture would certainly alter the balance between OECD members and developing countries.

SDG 10.6 calls for the "enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions". Yet, a closer reading of the indicator monitoring SDG 10.6 reveals that this target does not include global tax governance. It considers developing countries' membership and voting rights in the Bretton Woods institutions, the African, Inter-American and Asian Development Bank, UN, WTO, and the Financial Stability Board. Inclusiveness in international tax governance is not considered, and tax policy-making is kept at the discretion of the OECD.

The aim to maintain its role as a pivotal actor in global tax policy provision might lead to more organizational reform of the OECD in the future, when new events shake the existing settlement. The next such impetus for reform is the digitalization of the economy. The fact that the "platform economy" does not need a "permanent establishment" to conduct business in a country removes a key pillar of the current international corporate taxation. Moreover, with most of the platform economy operating out of the US, their interest is by and large opposed to that of the EU and other OECD member countries. This rift among OECD countries might impede even the so far prevalent lowest common denominator agreements among its leading member countries that are home to large multinationals. This opens the possibilities for unprecedented alliances between jurisdictions across income groups that stand to lose out on the digital economy (Fung 2017).

The IF is mandated with the work on the digitalization of the economy (OECD 2018c). Most of the substantive work is undertaken by the Task Force on the Digital Economy, a body under the OECD Committee of Fiscal Affairs. The first proposals submitted for public consultation in 2019 break new ground: they consider solutions that go beyond the arm's length principle, including a minimum tax rate and some formulary components (OECD 2019a, 2019b, 2019c). However, in January 2020, the program of the IF was replaced by the more moderate reform proposals authored

by the OECD Center for Tax Policy and Administration (OECD 2020b). The final agreement on the response to the tax challenges arising from the digitalization of the economy will bring more clarity regarding the inclusiveness of the IF and the extent to which low-income countries can exert influence on the coordination of cross-border taxation. If this is not the case, calls for an International Tax Organization are unlikely to disappear.

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