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Mistreated

The tax treaties that are depriving the world's poorest countries of vital revenue

Irish chapter

Ireland's tax treaties

April 2016

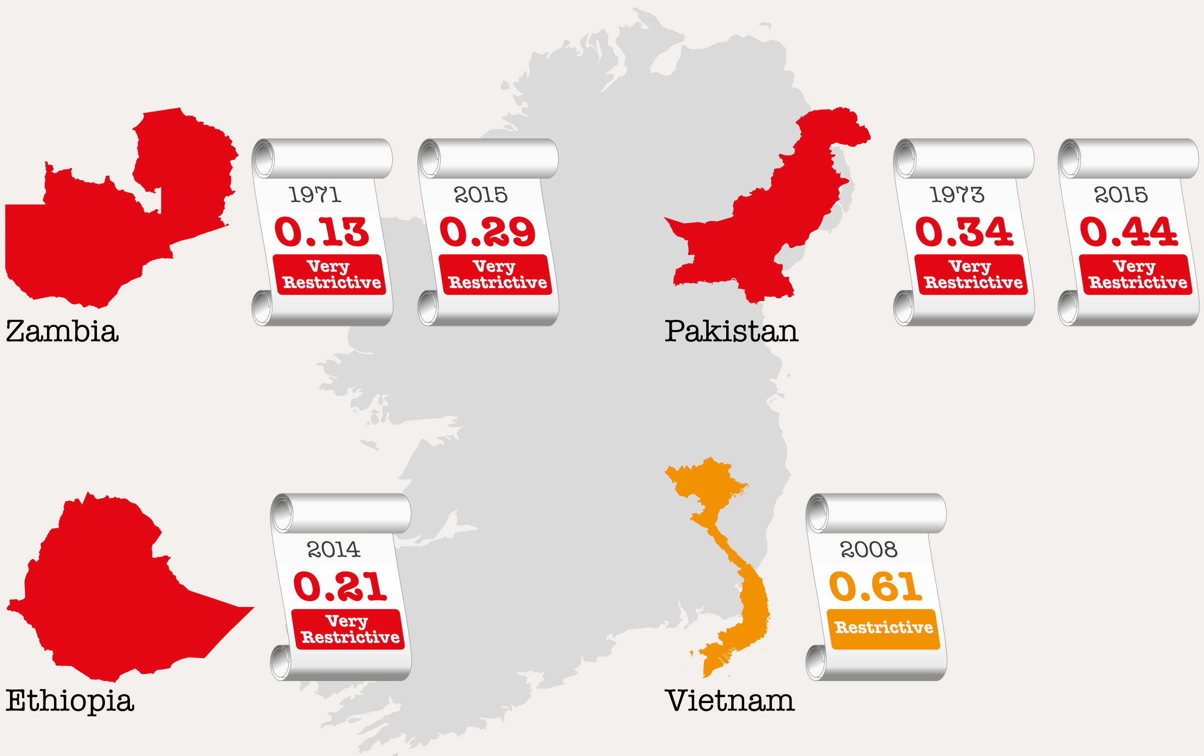
PART A: Ireland's tax treaties

Tax revenue is the most important, sustainable and predictable source of public finance for all countries. But developing countries are losing billions of euro in essential tax revenue due to tax avoidance every year, and the world's poorest people are suffering as a result.

ActionAid's Tax Treaties Dataset exposes how the global network of tax treaties is causing developing countries to lose corporate tax revenue – and Ireland's treaties are part of this problem. Many tax treaties that ActionAid has scrutinized are ensuring money flows untaxed from poor to rich countries, making the world more unequal and exacerbating poverty.

Ireland's tax treaties

Tax treaties are agreements between countries that carve up tax rights. All tax treaties restrict a country's rights to tax foreign companies making money on their soil, but ActionAid is particularly concerned by very restrictive treaties for developing countries – those which are more restrictive than the norm and limit a developing country's right to tax. ActionAid's Tax Treaty Dataset provides each treaty with a score between 0 and 1, where a higher number indicates that the lower-income country has kept more taxation rights in the settlement[1], and a score below 0 .47 indicates that the treaty severely supresses the lower-income countries tax rights.[2]



Ireland has signed 72 tax treaties – six of these are with lower-income and lower-middle income countries. Three of these treaties are currently in-force.[3] ActionAid's Tax Treaty Dataset[4] has ranked over 500 treaties signed by lower-income and lower-middle income countries, ranking them in terms of how restrictive they are to the poorer country's taxing rights.

Alarmingly, Ireland's tax treaties with lower-income and lower-middle income countries rank as the joint most-restrictive in the world, with two of the three treaties in force considered very restrictive, and five of the six treaties Ireland has signed with developing countries ranked as very restrictive.

Ireland made some significant progress with respect to double taxation treaties in 2015, renegotiating two older tax treaties with Pakistan and Zambia, which had both received considerable criticism from civil society and in *Ireland's Spillover Analysis (2015)*.[5] The Department of Finance stated that "Tax Treaties with two developing countries have been re-negotiated to provide for greater source country taxation"[6] in the *Update on Ireland's International Tax Strategy* which was published alongside the budget in 2015. We welcome the considerable improvements in the Permanent Establishment, Withholding Tax and Capital Gains rules within the new texts.[7] However, ActionAid's Tax Treaty Dataset ranks the new treaties as very restrictive, indicating that they continue to significantly supress Zambia and Pakistan's taxing rights.

Tax treaties reduce the amount of tax multinationals pay

Tax treaties between rich and poor countries risk damaging tax revenue in poor countries. The best-known problem with tax treaties is that they can open up opportunities for treaty shopping - the use of tax treaty networks to reduce tax payments. In fact, treaty shopping by multinationals is just part of the picture. Even where corporations are not doing this intentionally, treaties still reduce overall corporate taxation collected globally. Companies may take advantage of restrictions imposed by treaties by creating a corporate structure in which international investments are owned by corporations based in countries with favourable treaties. **About one third of the world's foreign-owned firms are owned via tax havens or special purpose entities – commonly known as letterbox companies.**[8] One reason for this is to obtain tax treaty benefits.

Rather than simply preventing double-taxation, tax treaties may be facilitating double-non-taxation and are certainly lowering the tax contributions of multinational companies. A 2014 study estimated that worldwide, average tax rates that global businesses pay when repatriating income are reduced by 9% because of tax treaties, and that another 6% drop is possible if these businesses engage in treaty shopping, i.e. choosing indirect investment routes to take advantage of favourable tax treaties.[9] **As a result, less tax is paid and less money is available to finance public services and fund human rights.**[10]

> "Providing an avenue for ... transnational corporations to evade tax liabilities ... could be contrary to obligations of international assistance and cooperation, because it can directly undermine the ability of another State to mobilize the maximum available resources for the progressive realization of economic, social and cultural rights."[11]
>
> **Magdalena Sepúlveda**
> Former UN Special Rapporteur on extreme poverty and human rights (2014)

47% of Ireland's Foreign Direct Investment flows through letterbox companies[12]

The Dutch Centre for Research on Multinational Corporations (SOMO) has estimated that 47% of Ireland's foreign direct investment is routed through Special Purpose Entities, also known as mailbox companies, letterbox companies, post-box companies, shelf companies, holding companies or shell companies.[13]

The Dutch Centre for Research on Multinational Corporations (SOMO) has estimated that 47% of Ireland's foreign direct investment is routed through Special Purpose Entities. The OECD describe these as entities with no or few employees, little or no physical presence in the host economy, whose assets and liabilities represent investments in or from other countries, and whose core business consists of group financing or holding activities. Large corporations use them to attain a domicile in a particular country, in order to exploit specific legal loopholes and regulations. This practice gives a distorted view of the underlying capital flows.

47% represents a huge percentage of Ireland's foreign direct investment – which is associated with letterbox companies, calling into question the validity of a large proportion of the cross border transactions into Ireland. Ireland's lack of transparency makes it difficult to establish the detail of such transactions.

ActionAid is calling for the introduction of public Country by Country Reporting by multinational companies which would help shed light on these activities.

> "When our tax arrangements facilitate multinationals in reducing their global tax bill, the price could be paid by millions of the world's poorest citizens."[14]
>
> TASC, Tax Injustice: Following the Tax Trail (2012)

Tax minimisation is not a victimless crime – women and girls living in poverty around the world pay the price when multinationals don't pay their fair share of tax.

Caroline Muchanga owns a market stall in Mazabuka, Zambia. She works seven days a week to support her family and pays tax on the profit she makes. Just down the road Zambia Sugar, one of the largest sugar production companies in Africa, makes millions of dollars every year. Yet, over a five year period it has paid just 0.5% of its profits in tax. Zambia has lost out on over $27 million in revenue in five years from this company, and this was partly facilitated by Ireland. While Zambia Sugar continues to avoid paying taxes, the Zambian government struggles to fund quality healthcare and education for its citizens. Caroline can't afford to send her children to better schools or provide them with healthy meals. "When we go to government hospitals you find there is no medicine," she says. "We feel so bad because we are suffering a lot. We feel so bad because Zambia Sugar does not pay tax."[15]

In absolute terms Caroline has paid more tax than Zambia Sugar.

Poor countries lose most

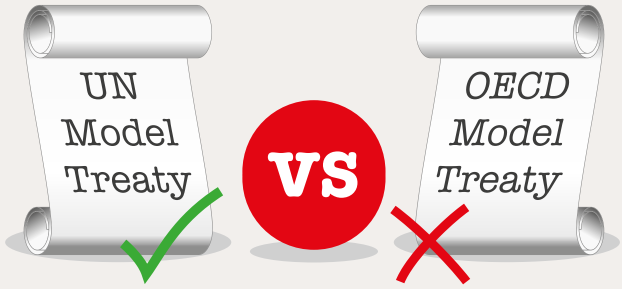
As well as supressing the amount of tax paid by multinationals, the balance of taxing rights created by tax treaties is not fair. When tax treaties carve up taxing rights between two countries, the country where the multinational company is based (the residence country) tends to get a greater right to tax than the country where the relevanteconomic activity happens (the source country).

Multinational companies from wealthier countries have a rapidly increasing presence in poorer countries, but those from poor countries tend to own a negligible amount in wealthy countries, which makes this system of taxation favourable to big business investing in poor countries, but minimises the amount of tax that poor countries can levy. The source country's right to tax foreign companies is severely restricted in most of Ireland's tax treaties with lower and middle-lower income countries, undermining their taxing rights and giving Ireland the lion's share of the taxing revenue.

Several prominent international institutions have recognized the unequal distribution of taxing rights created by tax treaties, including the European Parliament, the European Commission and the OECD.[16] The European Commission has said that, given the importance of source-based taxation to low-income countries, European member states should reconsider aspects of their tax treaties that restrict those taxing rights in order to ensure fair treatment of developing countries.[17] Pascal Saint-Amans, Director of the OECD's Centre for Tax Policy and Administration stated "Source / residence [based taxation] is an extremely important debate that should take place and developing countries should probably have more source taxation, I have no doubt."[18]

To rebalance the unequal distribution of tax rights, Ireland should adopt the UN model (see box to right) as a minimum standard in all future treaty negotiations, ensuring that lower and lower-middle income countries have a fairer balance of tax rights.

Model tax treaties



Model treaties provide a template for countries negotiating tax treaties. There are two commonly used treaty models, The UN Model Double Taxation Convention between Developed and Developing Countries (the UN model), and the OECD Model Convention with Respect to Taxes on Income and Capital (the OECD model), and most treaties follow either the OECD or the UN model, or a combination of both. The OECD model remains dominant.

While both parties to a tax treaty give up some taxing rights, the dominant OECD model treaty limits the tax rights of the capital-importing (lower-income) country more than the capital-exporting (wealthier) country. The common trend is that poor countries, which tend to be the source of the activity which is taxed, have less right to tax than the country where the investing multinational is based.

The UN model tax treaty will allow developing countries to maintain significantly more taxing rights than the OECD model, it should not be seen as the 'holy grail'.

The UN model should be used as a minimum standard, not an upper limit.

Ireland’s in-force treaties

Ireland’s in-force treaties tend to include provisions from both treaty models. However, ActionAid is deeply concerned that **the majority are considered very restrictive** in taxing rights for the source country,[19] meaning lower and lower-middle income countries have very restricted rights to tax, while Ireland has considerable taxing rights. All treaties signed between Ireland and lower and lower-middle income countries would have been fairer if the UN model treaty was applied.

Tax treaty traffic lights

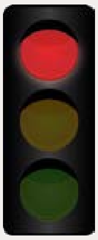
Very progressive treaty

Restrictive treaty

Very restrictive treaty

Treaties in force:

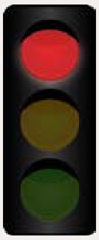
Zambia (2015), **0.29/1**



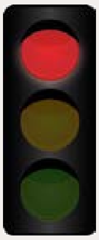
Pakistan (1973), **0.34/1**

Vietnam (2008), **0.61/1**

Treaties not yet in force:



Ethiopia (2014), **0.21/1**



Pakistan (2015), **0.44/1**

Ireland’s most recent treaties signed with developing countries, which have not yet entered into force, are considered very restrictive for developing countries. ActionAid is concerned that Ireland continues to negotiate provisions that give poorer countries a smaller slice of the tax pie than that suggested by the UN model, undermining developing countries ability to keep a fair share of tax.

ActionAid is very concerned that Ireland’s treaty with Ethiopia, which was only signed in 2014 ranks as a very restrictive treaty.

Future treaties with developing countries

Ghana (2016), **???**

Ireland is currently negotiating a double taxation treaty with Ghana. This is an opportunity for Ireland to demonstrate its commitment to equitable development and human rights, by respecting source taxation rights within the treaty, and using the UN model as a minimum standard.

ActionAid’s Tax Treaties Dataset and online tool will display the number of very restrictive treaties signed by each lower and lower-middle income country in our sample.

To view these, visit **www.actionaid.org/tax-power**

Sweet Nothings: Ireland's role in facilitating tax avoidance in Zambia

In 2013, ActionAid published its *Sweet Nothings* report, which exposed three ways in which Zambia Sugar, a subsidiary of the Associated British Foods (ABF) group, was able to legally avoid tax in Zambia by routing transactions through Ireland, as follows:

- Zambia Sugar paid large "purchasing and management" fees to an Irish sister company, Illovo Sugar Ireland Ltd., during the period reviewed. This company's audited Irish accounts repeatedly stated that the company had no employees, while providing Zambia Sugar with nearly US $2.6 million worth of management services each year. (ABF has since stated that the Irish company "employs some 20 individuals", though the notes to the latter's accounts failed to reflect this).
- Zambia Sugar financed the expansion of its estate and sugar mill in Zambia with loans from South African and U.S. banks which were routed through Ireland, despite being borrowed in Zambian currency and repaid via a bank account held by the Irish company at a bank in downtown Lusaka, Zambia. This arrangement took advantage of a provision in the 1971 tax treaty between Zambia and Ireland which prevented Zambia from taxing the interest paid on these loans. This cost Zambia an estimated US$3 million in foregone taxes in the four year period covered by the report.
- Our report found that Zambia Sugar has been able to avoid significant tax on its dividend payments to its parent company, Illovo Sugar Ltd, by routing its ownership through a string of holding companies in Ireland, Mauritius and the Netherlands, taking advantage of tax regimes in these countries.

Zambia Sugar was able to reduce its tax bill by an estimated US$10.4 million between 2007 and 2012 as a result of Ireland's tax treaty with Zambia and the establishment of a letterbox company in Ireland.[20] Since the release of *Sweet Nothings*, Ireland has renegotiated its tax treaty with Zambia, changing the rules that made this possible. However, ActionAid's Tax Treaty Dataset ranks Ireland's new tax treaty with Zambia as very restrictive – it continues to severely limit Zambia's source taxation rights.

Ireland's policy coherence for development

> "There is an inherent public policy contradiction: despite Ireland's track record of solidarity with the Global South, the domestic system of corporate taxation is structured in a manner that supports a practice which impoverishes hundreds of millions of the world's poorest citizens by facilitating multinational firms in reducing their international tax bill."[21]
>
> TASC, Tax Injustice: Following the Tax Trail (2012)

Ireland has a long history of development and humanitarian aid, and Irish Aid is well known and internationally respected for the quality programmes it supports. Better Governance, Human Rights and Accountability are goals outlined by Irish Aidin its policy for international development: *One World, One Future*.[22] Irish Aid's work is funded by the government through tax revenue, with strong support from the Irish public – in 2014 77% of Irish people agreed that Ireland's overseas development aid is important for Ireland's reputation.[23]

The Irish government has also recognised the importance of supporting developing countries in expanding their ability to support their own development, highlighting the importance of domestic resource mobilisation through taxation in combination with development aid to funding sustainable development, as outlined in *One World, One Future* and *Africa, Our Partnership With a Changing Continent- An Africa Strategy For The Department Of Foreign Affairs And Trade*.[24] **Ireland should ensure that rules established in tax treaties with developing countries are in line with *One World, One Future* and national development objectives.[25]**

Who pays the price?

Zambia is one of Ireland's nine key 'development partners' on which Irish Aid's overseas development aid is focused.[26] In Mazabuka, hometown of Zambia Sugar, both Nakambala Urban Health Centre and Nakambala Basic School were built using aid money from the Irish government. Nakambala Urban Health Centre and Nakambala Basic School both provide vital services under great pressure. But limited Zambian government revenues mean that ongoing costs of school books, new classrooms and teachers fall all too often on their poorest users.

> "Irish Aid plays a vital role in helping to meet the needs of people in some of the poorest parts of the world. However, to achieve a sustainable solution to poverty, developing countries need to generate their own revenues... We will continue to work at all levels, through the United Nations, the European Union and the OECD in particular, in addressing these important issues relating to taxation and development."[27]
>
> **Joe Costello**
> Irish Minister for Foreign Affairs and Trade at the time the *Sweet Nothings* report was released (2013)

Irish tax rules enabled the multinational corporation next door to these Irish-funded schools and clinics, Zambia Sugar, to siphon profits out of Zambia, into and via Ireland. **We estimate that Irish transactions undertaken by Zambia Sugar deprived the Zambian government of over US$10.4 million in revenue in five years, enough money to put more than 18,000 children in school.**[28] Indeed, according to our estimates, between 2007 and 2012 this single company's transactions via Ireland may have deprived the Zambian government of revenues equivalent to one in every €14 of Irish development aid to Zambia during that time.[29] In this example, Ireland's tax policies appear at odds with Ireland's reputation in the field of development. **While Irish Aid continues to support strong development through aid, Ireland should ensure that its tax policies are coherent with development objectives.**

> "The Irish tax regime could undermine the capacity of countries in the Global South to collect tax. Government has a responsibility, I think, to ensure that Irish aid is not undermined by tax policies."[30]
>
> **Katherine Zappone,** TD (then Senator) (2012)

Isaac Banda is a seasonal cane-cutter for Zambia Sugar. He provides for his wife and four children on a monthly salary of $440. Isaac makes a better living than many in Mazabuka, but basic food and provisions for a family of six cost approx. $700 a month. As a seasonal worker, Isaac's family are not eligible for the health clinic or school provided by Zambia Sugar. Isaac borrows money to cover the costs of medical care and food for his family.

In absolute terms Isaac has paid more tax than Zambia Sugar.

Most of Nakambala Basic School's pupils have family members who are Zambia Sugar employees. Over 1,200 schoolchildren have to fit into just 12 classrooms, sitting in shifts, taught by 20 teachers. The classrooms have been unfinished for eight years – the government grant is simply too little

Parents pay contributions for each child, but this amount is too much for many parents to afford and most children have long spells of absence.

Zambia lost out on over $27 million in revenue in five years from this one single company. This money could have put 48,000 children in school.

The findings of ActionAid's *Sweet Nothings* report, combined with Ireland's poor ranking treaties in terms of development friendliness give cause for concern. They indicate that Ireland's tax system, and specifically our network of tax treaties with developing countries has been used to facilitate tax avoidance with developing countries.

Ireland's tax treaties with lower and lower-middle income countries are some of the most restrictive in the world, limiting poorer country's taxing rights. Globally, tax treaties cost developing countries billions of euro every year.

ActionAid is deeply concerned that the balance of tax rights created by tax treaties is not fair and helps to facilitate tax avoidance. When companies dodge taxes the world's poorest people pay a high price, with women and girls most affected. People in the poorest countries have a right to essential public services such as schools and hospitals. To pay for this, those countries urgently need to generate more tax revenue. By addressing these actions, Ireland can play a leading role in making this happen.

PART D: Conclusion and recommendations

Ireland's tax treaties with lower and lower-middle income countries are some of the most restrictive in the world, limiting poorer country's taxing rights. Globally, tax treaties cost developing countries billions of euro every year.

ActionAid is deeply concerned that the balance of tax rights created by tax treaties is not fair and helps to facilitate tax avoidance. When companies dodge taxes the world's poorest people pay a high price, with women and girls most affected. People in the poorest countries have a right to essential public services such as schools and hospitals. To pay for this, those countries urgently need to generate more tax revenue. By addressing these actions, Ireland can play a leading role in making this happen.

ActionAid is calling on the Irish Government to:

- Take a pro-development approach to the negotiation of tax treaties by adopting the UN Model Double Taxation Convention between Developed and Developing Countries (the UN model) as the minimum standard, from which negotiations can begin. Ireland is currently negotiating a tax treaty with Ghana – this treaty is an opportunity for Ireland to demonstrate its commitment development by using the UN model as a starting point from which to build.

- Include strong and effective anti-abuse clauses in all double taxation treaties.

- Introduce greater transparency by subjecting treaty negotiation, ratification and impact assessments to far greater public scrutiny:

  - Draft versions of tax treaties should be subject to public scrutiny prior to signature.

  - Draft tax treaties should be subject to parliamentary scrutiny in the Oireachtas in advance of signature.

  - Expected impacts should be published before signing a treaty. An analysis of whether those impacts have been achieved should be published every five years thereafter.

- Review tax treaties across government departments to ensure objectives and potential impacts are in line with *One World, One Future* and Ireland's policy coherence for development framework.

- Introduce greater transparency through public Country by Country Reporting.

"Tax policies reflect better than all of the ministerial statements and white papers the real priorities of a government."[31]

Philip Alston,
United Nations Special Rapporteur on extreme poverty and human rights (2015)

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2 Single Colour Maps of Zambia, Ethiopia, Pakistan, Vietnam and Ireland by FreeVectorMaps.com

3 http://www.revenue.ie/en/practitioner/law/double/double-taxation-agreements.html

4 ActionAid Tax Treaties Dataset is available from http:// www.actionaid.org/tax-power. To view analysis of Ireland's treaties in isolation visit http://www.actionaid.ie/actionaid-tax-treaties-dataset-irelands-double-taxation-treaties

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6 Department of Finance, 2015, *Update on Ireland's International Tax Strategy*, p.6, http://www.budget.gov.ie/Budgets/2016/Documents/Update_on_Irelands_International_Tax_Strategy_pub.pdf

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8 UNCTAD, 2015. *World investment report 2015*, p. xiii & 212. UNCTAD uses the phrase "investment hubs" to refer to both tax havens and special purpose (or conduit) entities made available in some jurisdictions.

9 Van't Riet, M. and Lejour, A, 2014. *Ranking the stars: network analysis of bilateral tax treaties* (No. 290). CPB Netherlands Bureau for Economic Policy Analysis, p.16.

10 Ireland is a signatory to the International Covenant on Economic, Social and Cultural Rights (ICESCR) which requires the state to mobilize the maximum available resources to ensure the progressive realisation of all economic, social and cultural rights as expeditiously and effectively as possible, even during times of severe resource constraints, whether caused by a process of adjustment, economic recession or other factors, according to Official Records of the Economic and Social Council, 1991, Supplement No. 3 (E/1991/23), annex III, Committee on Economic, Social and Cultural Rights, general comment No. 3. Equally, Ireland is party to the Maastricht Principles which prescribes that states refrain from engaging in activity that impairs the ability of other states to comply with their own human rights commitments.

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12 http://read.somo.nl/story/tax-free-profits/

13 *ibid.*

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15 ActionAid, 2013, *Sweet nothings: the human cost of a British sugar giant avoiding taxes in southern Africa*, p.33.

16 On 2 July 2015, at a conference hosted by the Dutch Ministry of Foreign Affairs, Mr Saint-Amans, Director of the OECD's Centre for Tax Policy and Administration, said "Source residence is an extremely important debate that should take place and developing countries should probably have more source taxation, I have no doubt"; European Parliament Committee on Economic and Monetary Affairs, 2015. *Report with recommendations to the Commission on bringing transparency, coordination and convergence to corporate tax policies in the Union*, A8-0000/2015, p.19; European Commission, *Communication from the Commission to the European Parliament and the Council on an external strategy for effective taxation*, COM(2016), 24, p 9.

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