

Responsible Corporate Tax
Behaviour in Tax Matters
&

What are the potential tax benefits
for developing countries

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Introduction

- Paul Beks (54)



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Tax Planning permitted?

Tax Planning permitted?

- *KPN's Board of Management considers its Corporate Tax Department as a crucial partner within the business and expects the Corporate Tax Department, while adhering to the Tax Policy, to provide clear, timely, relevant and business focused advice across all aspects of tax.
Where alternative routes exist to achieve the same commercial results, the Corporate Tax Department is challenged to recommend the most tax efficient and responsible approach in the interest of all stakeholders, while remaining compliant with all relevant laws, regulations and international standards*

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Excerpt from Tax Policy

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Tax Planning- what do you do?



Tax Planning- what do you do?



responsible
corporate tax behaviour
in tax matters

Horizontal Monitoring



UNDERSTANDING

TRUST

TRANSPARENCY

Elements of Horizontal Monitoring

1) Good relationship -> Compliance agreement



Elements of Horizontal Monitoring

2) Good risk detection -> Tax Control Framework



Key to succes

Tax Control Framework

Horizontal
Monitoring



Responsible
Tax
Behaviour

Concept of tax ruling

Potential benefits
for
developing countries

It takes 2 to tango



KEYS TO SUCCESS

**MUTUAL
TRUST**

**MUTUAL
TRANSPARENCY**

**MUTUAL
UNDERSTANDING**



It takes 2 to tango

In order to promote tax transparency and responsible tax behaviour from tax payers, it is crucial that tax authorities and government officials act

accordingly



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A. Agree

B. Disagree

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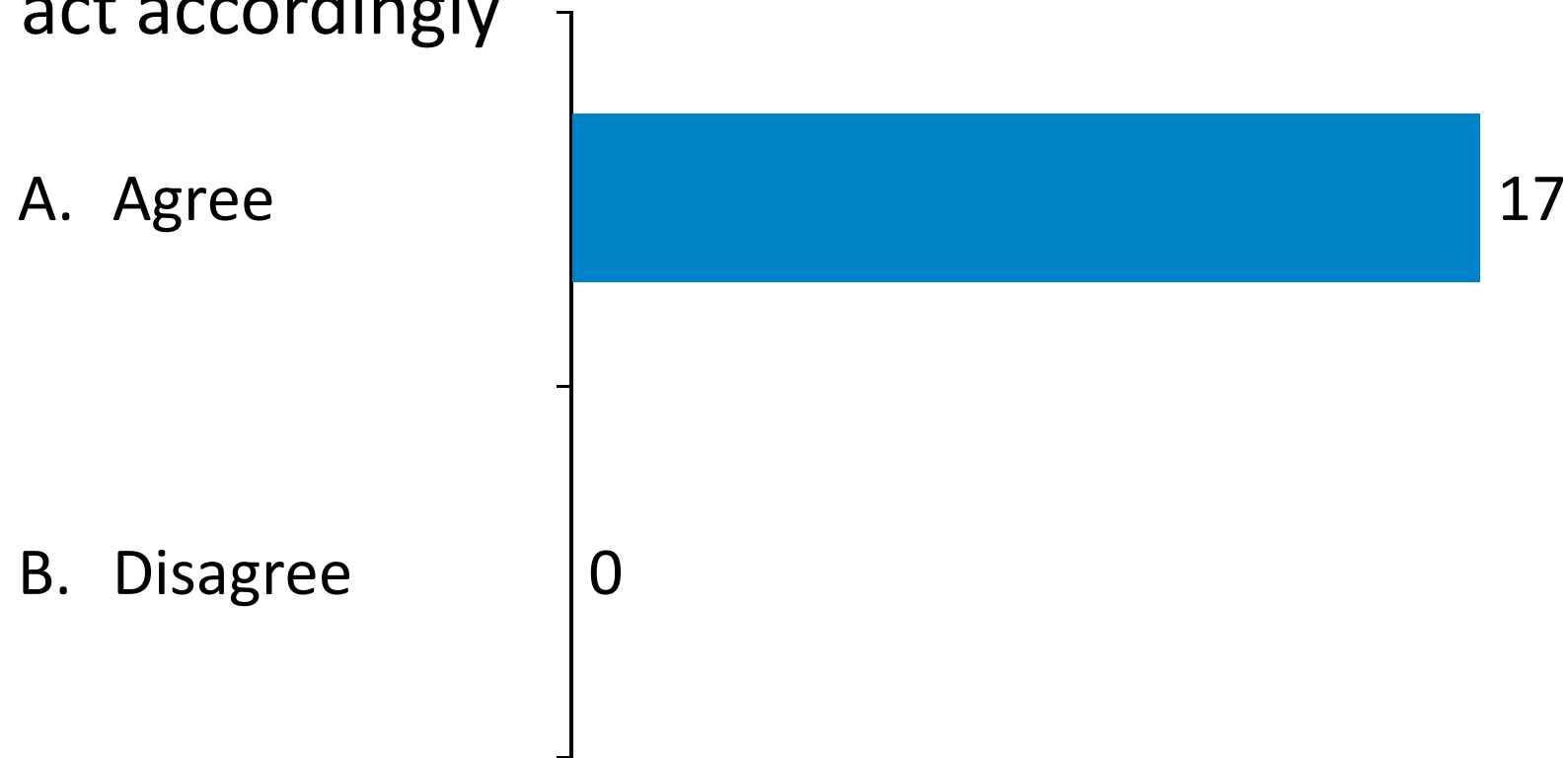
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“Of course you have a purpose in life. You pay taxes, don’t you?”