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**YES Bureau Meeting  
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**Draft Resolutions and declarations**

**FISCAL JUSTICE: THE TOOL TO GET THE EUROPE WE DESERVE !**

*Submitted by Presented by MJS France, JS Belgium, MJS Belgium and Young Labour Ireland*

Tax evasion and tax avoiding should be one of the main concerns of the middle class and working class. Nonetheless, Europe fails to bring this topic on the foreground.

To explain our economic difficulties, the European far right puts the blame on refugees and immigrants. But it is too easy to lay blame and apportion liability. The aim of YES should and has to be to find the real causes of our economic difficulties in order to get a economy that works for everyone !

The current economic scandals such as LuxLeaks, the Panama Papers or Apple's tax avoiding let us think that Europe should quickly develop a strong strategy to implement fiscal justice.

We do believe that the current situation compels us to enhance our proposals, find compromises and create an European campaign. YES and IUSY are very productive on this topic.

Based on our former statements, such as the Rise Up campaign or Manifesto, but also on our workshops, we wanted to set what our mid-term objectives are.

We strongly support and encourage the work of our new Political Economy Working Group and ask every Member Organisation to disseminate the call to every activists. The work that is done there and by every Member Organisations on those issues must be the backbone of a European campaign for Fiscal Justice and Fiscal Harmonisation: Europe could not work if the benefits of the common market are not fairly shared !

On October 26, the European Commission has published its guidelines on how to tackle tax evasion. This guidelines includes a harmonization of tax base which is the ACCIS. This measure comes as beneficial and valuable because of the increasing concurrence caused by the disparities between corporate tax rates. The complexity of our European taxation generates some failures. Indeed, multinationals had been greatly favoured by this situation.

Furthermore, the Commission is not directly tackling the bottom-up of corporate tax rates. The issues about the corporate tax rates and of tax bases should be treated simultaneously. We must pressure the Ministers of the Council of Finance to set several objective criteria in order to define/shape a list of tax havens. This list should come with concrete and dissuasive sanctions.

The case of Edward Snowden impels us to take strong positions related to fundamental freedoms. Therefore, we have to protect whistle-blowers by creating a European Centre and an European fund in order to improve their living conditions and to ensure their security. We also have to set up a right to political asylum for them.

Proposals:

- Apply a 100% withholding tax against small offshore countries and a duty penalty against the big ones.
- Create an international fiscal framework through new treaties or thanks to existing international organizations. (eg. UN, OECD, G20...)

Solutions for natural persons:

- Automatic report of all international capitals (whatever the form: stock-options, derivative, etc, or else people will jump from one product to the still kind-of-anonymous one)
- Withholding tax of 2% on every capital until a natural person is identified as its owner. We can use those taxes to fund UN global projects.

**Specifics solutions for legal entity:**

- We should deal with multinationals as a one entity that should be taxed on a global level. Afterwards, we should redistribute the taxes between the different states (which also requires automatic reporting of profits worldwide)
- Excluding cheating companies from all public call for bids.
- Have global tax treaties with clear (and harmonized) definitions of profits, expenses and revenues.