
GPF Newsletter

November 22, 2013



[What's new](#) | [Upcoming events](#)

What's new

Automatic for the people - automatic information exchange, tax justice and developing countries

**AUTOMATIC
FOR THE PEOPLE**

Automatic information exchange for action and developing countries

On November 21st the sixth meeting of the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes is opened in Jakarta. On this occasion, a broad coalition of organizations, including GPF, has issued a position paper on Automatic Information Exchange (AIE) for tax purposes. If a person or entity resident in one jurisdiction owns income-generating assets in another jurisdiction, the resident's tax authorities generally need to know about that asset or income, to assess their tax liabilities. To obtain that kind of information, countries and jurisdictions have entered into information exchange agreements. After this year's G20 meeting, a standard for the information exchange to happen automatically is taking shape. The position paper examines the current situation and emphasizes the challenges developing countries face in participation in AIE, the options for meeting these challenges, and the risks of not addressing the integration of developing countries at the start of this process.

SOMO launches further support in filing complaints against multinationals



The Human Rights & Grievance Mechanisms programme (HRGM), a SOMO initiative, launches a website which provides information and advice on various non-judicial grievance mechanisms for filing complaints against companies and multinationals.

More recently HRGM has included a brochure and introduction video in particular regarding the grievance mechanism of the African Development Bank (AfDB)." (German only).

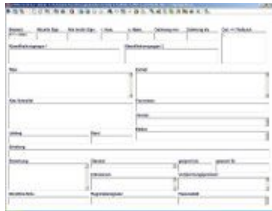
ECCHR report on targeted killing with drones3



ECCHRAs the controversial use of drones for targeted killing by the US continues, the case of the German Bünyamin E., who was killed by a drone in Pakistan in 2010, opens the topic on the rights surrounding the use of drones for modern warfare to debate. The European Center for Constitutional and Human Rights has published a report analyzing the use of drones in the context of the German prosecutor's decision to discontinue

investigations into the death of Bünyamin E., which according to ECCHR raises a number of serious doubts.

Automatic information exchange – but properly done



If a person or entity resident in one jurisdiction owns income-generating assets in another jurisdiction, the resident's tax authorities generally need to know about that asset or income, to assess their tax liabilities. Nevertheless jurisdictions so far lack the ability to exchange information with each other on a regular basis. After the G20 Summit this

year, automatic tax information sharing will soon become an international standard. But Switzerland insists on the most restrictive possible conditions when it comes to implementation – to the clear disadvantage of developing countries.

World Conference Of Indigenous Women



The 2013 World Conference of Indigenous Women "Progress and Challenges Regarding the Future we Want" held from October 28-30 2013, in Lima, Peru, was attended by about 300 Indigenous women leaders from Africa, Asia, Latin America, North America, the Arctic, Russia and the Pacific. AWID's Gabriela De Cicco has conducted an interview with Mirna Cunningham Kain, President of the Permanent Forum on Indigenous Issues, and AWID Board Member, about the conference, their agreed agenda and the issues Indigenous women consider most urgent for their collective.

Eurodad issues report on financial blending in the EU



‘Blending’ is a mechanism that links a grant element, provided by official development assistance (ODA), with loans from publicly owned institutions or commercial lenders. This is not a new phenomenon. What is new is the narrative of the European Union (EU), which argues that using ODA to leverage private finance is the solution following the financial crisis. There has been an increase in development finance institutions (DFIs) and EU donors using blending mechanisms to increase support and lending to private companies and to partner with private financiers by using ever larger quantities of ODA. Brussels based network Eurodad has issued a report on financial blending and how such mechanisms lack transparency and accountability and can hinder the meeting of development objectives.

Civil society groups place appeal to WTO on G-33 proposal

20 civil society groups have issued an appeal to the World Trade Organisation to take the issue of food security in developing countries as a matter of serious and immediate concern, and not to render the G-33 proposal on public food stockholding a travesty by asking developing countries to agree to the current text on the peace clause.

MDG 8 fails to pass human rights audit

rightingfinance

In a new blog entry for [rightingfinance](#), Aldo Caliarì takes a deeper look into the human rights implications of the MDGs, MDG 8 to be more specific: "How much did MDG 8 respond to human rights imperatives and how far did its implementation go in promoting human rights? What historical and legal trends were the backdrop to MDG 8 and what hope can we bear for the future as the international community evaluates a potentially new generation of development goals?" and concludes: "Many of the problems with the current sorry state of implementation of Goal 8 could be addressed if its successor is in close alignment with the international human rights framework."

Demand Human Rights-consistent Tax Policies

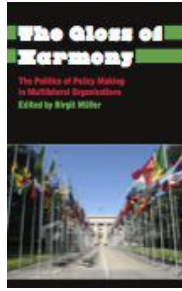


The tax structure and the level of revenue collection, budget allocations and expenditure influence the ability of governments to fulfill their human rights obligations and tackle discrimination and structural inequalities.

The UN Special Rapporteur on extreme poverty and human rights, Magdalena Sepúlveda Carmona, is preparing to submit a report concerning fiscal and tax policy, poverty and human rights. Governments have been asked to respond the questionnaire prepared by the Special Rapporteur in order to gather information on domestic fiscal and spending policies, in particular their impact on disadvantaged and vulnerable groups in society. The Special Rapporteur will compile different inputs on a report which will include policy recommendations to States and provide a framework for monitoring States' compliance

with human rights obligations. You can contribute to the design and impact of this report.

Review: The Gloss of Harmony



In her book review of Birgit Müller's (ed.) "The Gloss of Harmony: The Politics of Policy Making in Multilateral Organisations", Ingeborg Gaarde writes: "This book takes us to the negotiation rooms and backstages at UN Headquarters as well as to the local sites where global policies show their direct impact [...] The authors show how international organizations are working in disciplined arenas with layers of embedded power dynamics, and in the confrontation between representations. However, the chapters of the book demonstrate that the contentions and rationale behind policy-making in these institutions is often concealed from the world audience in the effort to reach specific finalities [...]."

Upcoming events

Fachgespräch, Bonn, 16. Dezember, 2013

Gemeinsame Prinzipien – unterschiedliche Verantwortung: Verteilungsgerechtigkeit in den Klima- und Post-2015-Verhandlungen

Eine gemeinsame Veranstaltung von Global Policy Forum und terre des hommes

Haus der Evangelischen Kirche, Adenauerallee 37, 53113 Bonn
16. Dezember 2013, 10.30-17.00 Uhr

Das Prinzip der gemeinsamen, aber unterschiedlichen Verantwortlichkeiten (Common But Differentiated Responsibilities, CBDR) ist einer der Meilensteine des Erdgipfels von Rio 1992. Zum ersten Mal in der Geschichte hatten die Regierungen damals ihren unterschiedlichen gegenwärtigen und historischen Beitrag zur Umweltzerstörung anerkannt – und damit auch ihre unterschiedliche Verantwortung, für die Wiederherstellung des Ökosystems und die Anpassung an Umweltschäden zu bezahlen.

Über 20 Jahre nach seiner Verabschiedung ist dieses Prinzip zum Dreh- und Angelpunkt der Klima- und Post-2015-Verhandlungen geworden. Während die in der G77 zusammengeschlossenen Länder des globalen Südens das Prinzip möglichst unverändert bewahren möchten, wollen die USA und andere Industrieländer es in der bisherigen Form abschaffen.

Angesichts der veränderten globalen Rahmenbedingungen lautet die entscheidende Frage, wie das Prinzip bewahrt, aber die unterschiedliche Verantwortung jenseits der anachronistischen Aufteilung der Welt in Industrie- und Entwicklungsländer neu definiert und in gerechte Kriterien der Lastenteilung und internationale Zahlungsverpflichtungen

übersetzt werden kann. Diese Frage stellt sich nicht nur im Bereich internationaler Umweltpolitik. Die Diskussionen über die Verantwortlichkeiten im internationalen Finanzsystem, die Neubegründung der öffentlichen Entwicklungszusammenarbeit oder die extraterritorialen Staatenpflichten im Bereich des Menschenrechtsschutzes stehen vor ähnlichen Herausforderungen. Kann möglicherweise ein neu begründetes und weiterentwickeltes Prinzip der gemeinsamen, aber unterschiedlichen Verantwortlichkeiten über den Klimabereich hinaus für die gesamte Post-2015-Agenda als Leitprinzip dienen?

Für den Klimabereich liegen bereits diverse Vorschläge für die „Operationalisierung“ des Prinzips auf dem Tisch. So hat z.B. das Stockholmer Umweltinstitut das Greenhouse Development Rights Framework entwickelt, das Wuppertal Institut hat bereits vor einigen Jahren einen Vorschlag für „Equity in the Greenhouse“ unterbreitet, und der Wissenschaftliche Beirat der Bundesregierung Globale Umweltveränderungen (WBGU) hat einen „Budgetansatz“ vorgeschlagen, der eine globale Obergrenze für den CO₂-Ausstoß sowie die Aufteilung der Emissionsrechte pro Kopf der Weltbevölkerung vorsieht. Was sind die Vor- und Nachteile der bisherigen Modelle? Gibt es Alternativen?

Bei unserem Fachgespräch sollen die politische Bedeutung und die aktuellen Kontroversen um das Rio-Prinzip dargestellt und Empfehlungen für die Weiterentwicklung dieses Prinzips vor dem Hintergrund der veränderten geopolitischen und weltwirtschaftlichen Rahmenbedingungen zur Diskussion gestellt werden. Wir laden Sie ein, sich an der Diskussion über diese brisanten Fragen zu beteiligen.

Den geplanten Ablauf des Fachgesprächs entnehmen Sie bitte dem [Programm](#).

Um uns die weiteren Planungen zu erleichtern, bitten wir um Anmeldung bis spätestens zum 9. Dezember 2013 unter <https://rsvp.globalpolicy.org/cbdr> oder per email an gpf@globalpolicy.org.

Global Policy Forum
PO Box 3283
New York, NY 10163
USA

Global Policy Forum Europe
Königstr. 37a
D-53115 Bonn
Germany

E-Mail: gpf@globalpolicy.org

E-Mail: europe@globalpolicy.org

Follow us  

Got this as a forward? [Sign up](#) to receive our future emails.