Svobodni sindikat Slovenije (SSS)

Sindikat kulture in narave Slovenije

V Ljubljani, 23. februarja 2021.

Vlada Republike Slovenije
Government of the Republic of Slovenia
gp.gs@gov.si

Ministrstvo za gospodarski razvoj in tehnologijo
Ministry of Economic Development and Technology
gp.mgrt@gov.si

Spoštovana Vlada Republike Slovenije,
spoštovani minister za gospodarski razvoj in tehnologijo!

Dear Government of the Republic of Slovenia,
Dear Minister of Economic Development and Technology!

V Svobodnem sindikatu Slovenije (SSS) in Sindikatu Glosa ponavljamo svojo podporo sistemu javnega poročanja večnacionalnih podjetij (multinacionalk) po državah (CBCR, 'Country-by-Country-Reporting'), pri uvedbi katerega portugalsko predsedovanje Svetu EU zelo lepo napreduje. Prav bi bilo, da slovenska vlada to podpre.

Minimalne skupne zahteve EU glede sistema CBCR bodo pomagale javnosti, politikom in pripravljavcem politik, novinarjem, raziskovalcem ter drugim pridobiti osnovne informacije o tem, kje (v katerih državah) velike korporacije poslujejo, koliko ljudi zaposlujejo, koliko dobička ustvarjajo, koliko davkov plačujejo. Hkrati gre za bistvene podatke za delavce in sindikalne predstavnike v multinacionalkah, saj jim omogočajo predvidevanje tveganja prestrukturiranj. Zato javni sistem CBCR pomeni tudi vprašanje demokratičnosti v svetu dela.

Sindikati, ki pokrivajo in varujejo delavce javnega sektorja, med njimi zaposlene v finančni (davčni) upravi, poudarjajo, da obstoječe poročanje večnacionalnih podjetij davčnim oblastem posameznih držav ne zadošča. Nasprotno, v

Trade unions Svobodni sindikat Slovenije (SSS) and Sindikat Glosa wish to reiterate its support for public 'Country-by-Country-Reporting' /CBCR/ by multinational enterprises. The Portuguese Presidency is making progress and we would like the Slovenian government to support it.

EU common minimum requirements on public CBCR would allow the public, politicians, policy-makers, journalists, researchers and many others to access basic information about where large corporations do business, how many people they employ, how much profit they make, how much tax they pay and in which countries. This is also acrucial information to workers and their trade union representatives in multinational companies to be in a capacity to anticipate risks of restructuring. This is why public CBCR is also a matter of democracy at work.

As trade unions representing the public sector including employees in tax administrations, we underline that it is not enough to provide country-by-country information to tax administrations. On the contrary, in a document entitled *Six reasons why*

dokumentu z naslovom *Six Reasons Why Tax Inspectors Want Public Country-by-Country Reporting* so naši člani izpostavili, da jih javna preglednost ne bi ovirala, še več, pri vsakodnevnem delu bi jim zelo pomagala. Številnim davčnim službam namreč primanjkuje kadrov in materialnih virov, pri preiskavah primerov agresivnega davčnega načrtovanja pogrešajo tudi učinkovito podporo nadrejenih. Z javnim sistemom CBCR bo različnim ravnem davčnih administracij v državah članicah EU politično lažje zagotoviti zadostne vire, ki pa bodo najverjetneje financirani iz naslova višjih davčnih prihodkov. Kot so pokazali številni davčni škandali, lahko dandanes naši člani v davčnih administracijah nemalokrat preiskujejo in – če se obtožbe izkažejo za utemeljene – povrnejo neplačane davke, vendar to pogosto zahvaljujoč raziskovalnim novinarjem, aktivni civilni družbi in sindikatom.

Z drugimi besedami: javna preglednost je najboljša prijateljica davčnih administracij, kakor je na drugi strani skrivnostnost najboljša prijateljica davčnih utajevalcev. Javni sistem CBCR je že nekaj časa uveljavljen v rudarstvu in bančništvu, nobenega razloga ni, da tega sistema ne razširimo na vse dejavnosti. Kot razumemo, številne vlade, če ne kar večina držav članic EU, podpirajo dopolnitev računovodske direktive EU 2013/34 za uvedbo javnega sistema CBCR pri velikih multinacionalkah v vseh dejavnostih.

Pozivamo vas k podpori portugalskemu predsedovanju, da bi v Svetu EU prišlo do odločitve o teh pomembnih predlogih za zagotovitev večje transparentnosti poslovanja, tako v Evropi kot globalno. Verjamemo, da bo 'postpandemijski čas' Evropi prinesel več preglednosti in pravičnosti, pri tem odločno stojimo na stališču, da bo prav javni sistem CBCR pripomogel k uresničitvi tega cilja.

V pričakovanju vašega odziva,

tax inspectors want public CBCR/ https://www.epsu.org/article/six-reasons-why-tax-inspectors-want-public-country-country-reporting/ our members reported that public transparency would help, not hinder, their daily work. Indeed, many tax administrations lack sufficient human and material resources or backing from their hierarchy to investigate cases of aggressive tax planning. With public CBCR it will be politically easier to provide sufficient resources for the tax administrations at the relevant levels in the EU member states, which will likely be self-financed by higher tax revenues. As many tax scandals have shown, it is nowadays often thanks to investigative journalists and mobilisation from civil society and trade unions that our members in tax administrations have been able to conduct investigations and, where allegations are proven to be true, to recoup unpaid tax.

In other words, public transparency is the best friend of public tax administrations, as much as secrecy is the best friend of tax dodgers. Public CBCR is already available for the mining and banking sectors. There is no reason why it cannot be extended to all sectors across the economy. Indeed, it is our understanding that many, if not most EU governments are in favour of introducing public CBCR for large multinational companies across all sectors by simply amending the 2013/34/EU Accounting directive.

We ask you to support the Portuguese EU Presidency to allow a vote to take place in Council on this long-standing proposal for more transparency on how business is run in Europe and globally. We trust that a post covid-19 world will bring more transparency and fairness in Europe. It is our strong view that public CBCR can contribute to meet this objective.

Looking very much forward to hearing from you.

s spoštovanjem / Kind regards,

predsednik / president Mitja Šuštar, Glosa

predsednik / president Mirsad Begić, SSS