

INTERNATIONAL TAX HARMONIZATION: A STEP TOWARDS FISCAL JUSTICE

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Abstract

International tax harmonization is a global initiative aimed at addressing the challenges and inequities in the current transnational taxation system. With the growth of the global economy and the expansion of multinational corporations, the practice of tax evasion and profit displacement has become a significant problem that reduces national tax revenues and creates inequality among taxpayers. These initiatives include the proposal and implementation of international taxation standards aimed at bridging gaps in domestic and international tax rules used by multinationals to reduce their tax liabilities. Targets for international tax harmonization include the development of common basic rules for the application of corporate profit tax, improved transparency and exchange of information between tax jurisdictions, as well as the introduction of a global minimum corporate tax standard to address the practice of transferring profits to low-tax jurisdiction. While the concept faces challenges such as the need for international consensus and objections from countries that rely on tax revenues as strategic investment incentives, the move is expected to foster a fairer and more efficient tax policy as well as inclusive and sustainable economic growth.

Keywords: Harmonization, Taxation, International, Fiscal Status.

Introduction

Economic globalization has changed the landscape of international business by enabling companies and investors to operate across various tax jurisdictions. This cross-border economic growth, while offering opportunities, also opens a gap for tax evasion

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practices and abuse of fiscal regulations by corporate entities and individuals. The lack of cross-border tax coordination adds to the complexity of the situation, where multinationals can exploit the differences of the international tax system to minimize their tax obligations globally. (Avi-Yonah, R. S. 2004). Practices such as redirecting profits to jurisdictions with lower taxes or using complex corporate structures to obscure tax obligations have been emerging challenges. (Desai, M. A., & Hines Jr, J. R. 2003).

Lack of international tax coordination not only benefits large corporate entities with the ability to implement complex cross-country tax strategies, but also harms governments that lose significant tax revenues. (Devereux et al., 2002). It creates disparities in tax collection and puts pressure on countries with smaller or developing economies that often struggle to maintain their fiscal acceptance without attracting foreign investment by offering profitable tax incentives. In turn, this triggers a 'downward race' in corporate tax rates, in which countries compete to offer the most attractive tax terms to multinationals, paving the way for fair and socially responsible tax policies. (Hong, Q., & Smart, M. 2010). The lack of international tax coordination, therefore, underlines the need for a global reform in more harmonious taxation, to ensure that economic globalization can provide more balanced benefits between companies and society as a whole. (Avi-Yonah, R. S. 2003).

In an era of globalization and cross-country economic expansion, multinationals gain many opportunities to undertake fiscal optimization through tax evasion practices and the redirection of profits to jurisdictions with lower tax rates. (Bird, R. M. 2015). This phenomenon poses a significant challenge to fair and effective tax collection by governments in various parts of the world. Gaps in the international tax system increase the risk of Base Erosion and Profit Shifting (BEPS), which jeopardizes tax acceptance by countries and disrupts the foundation of global fiscal justice. (Desai, M. A., & Hines, J. R. 2003).

International tax harmonization emerged as a key concept that could support the eradication of conditions of international competition as well as reducing opportunities for tax evasion. (Mikesell, J. L. 2003). However, efforts to a global consensus on harmonizing tax regulations are often faced with the fiscal sovereignty and national interests dilemma. The involvement of international institutions such as the OECD and the G20 reflects the seriousness of promoting tax transparency and fiscal justice, but there are still many obstacles and doubts in its implementation. (Mason, R. 2020).

Tax evasion and profit shifting are critical issues that have grown in the last decade amid the expansion of multinationals. To maximize profits for shareholders, many companies are actively regulating their financial structures to minimize tax liabilities. They often use gaps in tax regulations between countries, with complex methods such as transfer pricing, which regulates transaction prices for goods, services,

and intellectual property rights between corporate divisions located in different countries (Sábo, J. 2020). Besides, they also use 'tax havens'—countries or territories with very low or zero tax rates—to divert profits actually generated in countries with higher tax rates. These practices, although often legal, deviate from tax ethics and have a significant impact on the global economy and domestic policies. (Sokolovska et al., 2020).

This transfer of profits not only reduces tax receipts in countries with higher tax rates, but also undermines the integrity of the international tax system. (Benzarti, Y., & Tazhitdinova, A. 2021). The effects of this practice are felt in the domestic economy, where governments have to bear the burden of losing drastic tax revenues. This often forces governments to accommodate by raising tax rates for individuals and small as well as postponing investments in much-needed public services and infrastructure. This imbalance also widened the socio-economic gap, with large corporations benefiting from excessive tax cuts while small and the average public had to pay more. This reality calls for a coherent and comprehensive international tax reform movement that aims to avoid corporate taxation and advance the principles of fiscal justice and corporate social responsibility. (Ordower, H. 2020).

In response to the global challenge posed by tax evasion and profit redirection by multinationals, various international initiatives have been undertaken to promote harmonization of tax regulations. One of the most significant of these initiatives is Base Erosion and Profit Shifting (BEPS) promoted by the Organization for Economic Cooperation and Development (OECD) (Beer et al., 2020). BEPS highlights 15 actions designed to give governments the necessary tools to ensure that profits are taxed where economic activity and value creation take place. This includes strengthening international tax provisions, preventing abuse of tax treaties, and introducing more transparent country-by-country reporting requirements. Other relevant initiatives are the G20 and the Global Tax Forum, which work to enhance international cooperation among countries in tackling tax evasion and profit shifting. (Nerudova et al., 2020).

Furthermore, in June 2021, the G7 of the largest industrialized countries agreed to support a proposal to introduce a minimum global corporate tax of at least 15%, aimed at ending the worldwide adverse corporate-tax race (Azémar et al., 2020). This agreement paves the way for wider change, with negotiations under the umbrella of the OECD involving more than 130 countries to support the global tax framework. The proposal aims to reverse tax evasion and ensure that multinationals pay a fair portion of tax in every country where they operate. Supporting initiatives like this shows an important shift in political and economic attitudes to international taxation and realizes a shared desire for tax justice and transparency. (Karnosh, K. E. 2020).

Thus, the global initiative being pursued in tax harmonization is an important step towards reducing the chances of tax evasion by multinationals. Cooperative efforts such as the BEPS and the global minimum tax proposals by the G7 and OECD strengthen

the foundations for more consistent and fair international tax regulations. However, effective implementation of such plans requires strong political commitment from all countries as well as harmonious cooperation to address conflicting interests and ensure that these policies are not only adopted but also effectively enforced. This harmonious tax policy is not just about increasing tax receipts; it is also about building a fair tax system that supports sustainable and inclusive global economic growth.

The importance of tax harmonization in creating a fairer and fairer global tax system alongside these challenges requires in-depth study and comprehensive analysis.

Research Method

The method of research carried out in this study is literature. Literature research is one of the approaches in research that involves the collection, identification, compilation, and analysis of various data found in literature, such as books, journal articles, and other reliable sources. (Champe & Kleist, 2003; Tharenou et al., 2007). In this study, researchers use descriptive analytical methods by gathering relevant information for subsequent analysis for conclusions (Basrowi, 2008). In the methodology of literature research, the researchers in data collection techniques use relevant keyword searches in catalogues, indexes, and search engines to obtain literature relevant to the research topic. Collection of literary data enables researchers to obtain references from a variety of reliable sources (Zed, 2004); (Sugiyono, 2010).

The study of literature plays an important role in research as it enables researchers to understand backgrounds, theories, discoveries, and recent developments related to the research issues being studied. It helps in building a strong theoretical foundation and in formulating a more appropriate research hypothesis or question. (Suyanto, 2015; Rachmawati, 2017).

Result and Discussion

The Concept of Fiscal Justice

Fiscal justice is a concept in the tax system that emphasizes the principle of fair tax deductions and the sharing of tax burdens between individuals and groups in society. (Vanistendael, F. 2010). The primary objective of fiscal justice is to create a fair tax system that can support a more equitable distribution of income and promote inclusive economic growth. Fiscal justice focuses on how governments allocate resources and tax revenues to socio-economic goals, such as reducing income inequalities, providing adequate public services, and ensuring that all members of the community have equal opportunities to prosper (Poiars Pessoa Maduro, L. M., & Woźniakowski, T. P. 2020). Fiscal justice not only covers the aspects of a proportionate and fair distribution of tax burdens among societies, but also the efficient and effective use of public funds to advance common well-being without favouring or discriminating against a particular group. (Sedmak, C., & Gaisbauer, H. P. 2015).

The implementation of fiscal justice requires governments to formulate tax and spending policies that are transparent, accountable, and oriented towards the principles of social justice. These include, among other things, a progressive tax system that imposes higher tax rates on those with greater economic capacity, subsidies for poor and vulnerable groups, as well as investments in public services that are accessible to all layers of society such as education, health, and infrastructure (Capraro, C. 2016). Thus, fiscal justice aims to reduce social and economic disparities in societies, promote inclusive economic growth, and strengthen social solidarity through a more equitable distribution of burdens and fiscal benefits.

In taxation, the principles of fiscal justice serve as guidelines for creating and operating a fair and effective tax system. (Stewart et al., 2007). One of the main principles is the ability to pay principle, which emphasizes that individuals and business entities must pay taxes according to their level of economic ability. This principle is usually implemented through a progressive tax system, in which the tax rate rises as income or wealth increases. Thus, the tax burden is distributed more equitably, burdening more those with greater economic capacity and easing the burden for those in lower economic conditions. (Samuel, A. 2015).

Another important principle is the principle of benefits received, which states that individuals and must pay taxes according to the benefits they receive from public services. (COJOCARIU et al., 2021). This principle promotes transparency and accountability of governments in the use of tax revenues for the provision of public goods and services such as infrastructure, education, and health services. By following this principle, the tax system not only seeks to guarantee distributive justice, but also ensures that public funds are used effectively to improve the overall well-being of the people. (Reisch, N. 2020). The implementation of the principles of fiscal justice in taxation is necessary to the broader socio-economic objectives, including the reduction of inequality and the promotion of inclusive and sustainable development (Finér, L. 2021).

Thus, fiscal justice is the essential foundation that guides the collection and distribution of government financial resources with the aim of creating a system that is fair, efficient, and supportive of general well-being. The principle of fiscal justice calls for a tax system that collects the burden in accordance with the ability to pay principle and allocates public funds for services that benefit the people according to their contributions (benefits received principle). Through the implementation of the principles of progressivity in tax rates as well as transparency and accountability in the use of tax funds, governments can reduce socio-economic disparities and maintain social stability. Fiscal justice, therefore, is not just an ethical or theoretical model, but is a prerequisite for sustainable economic development and the maintenance of a just and democratic state.

International taxation and its problems

International taxation is a complex area that studies tax rules and policies that apply in different countries and how these regulations affect transactions and cross-border business activities. (Avi-Yonah, R. S. 2004). One of the crucial aspects of international taxation is the understanding of taxation jurisdiction, which refers to the right of tax authorities in a State to impose tax obligations on individuals, companies, or other legal entities based on certain criteria such as residence, source of income, or location of employment or business. (Desai, M. A., & Hines Jr, J. R. 2003). On a global scale, each country has its own rules to determine who is liable to pay taxes, what kinds of taxes are to be paid, and how those taxes should be calculated, causing complexity for individuals and operating across the country. (Devereux et al., 2002).

In order to address the challenges arising from the diversity of tax jurisdictions, many countries have signed bilateral or multilateral tax treaties aimed at preventing double taxation and reducing the risk of tax evasion. (Hong, Q., & Smart, M. 2010). These agreements regulate the distribution of taxation rights between States on income obtained across borders, ensuring that entities or individuals are taxed only in "fair" jurisdictions and in accordance with their economic contributions. (Avi-Yonah, R. S. 2003). In addition, international tax treaties and collaborative initiatives such as Base Erosion and Profit Shifting (BEPS) developed by the Organization for Economic Cooperation and Development (OECD), play an important role in global efforts to improve the transparency, fairness, and efficiency of the international tax system, thereby providing a framework for multinational corporations and more orderly and fair cross-border financial transactions. (Bird, R. M. 2015).

Tax evasion is the practice carried out by individuals, companies, or other legal entities to minimize tax liability through the use of legal gaps in tax regulations without explicitly violating the law. (Desai, M. A., & Hines, J. R. 2003). Although legal, these practices are often in an ethically grey area because they can reduce tax revenues that governments should be able to use for public financing and socio-economic development. On an international scale, tax avoidance is a complex issue, mainly due to differences in tax regulations across countries and the existence of jurisdictions with low or zero tax rates that are often used to divert profits to reduce the global tax burden. (Mikesell, J. L. 2003).

To address these global challenges, the Base Erosion and Profit Shifting (BEPS) project launched by the Organization for Economic Cooperation and Development (OECD) and the G20 countries came in response to the need to strengthen the international tax framework. (Mason, R. 2020). The BEPS project aims to prevent tax planning strategies that aggressively exploit gaps and differences in tax regulations across countries to divert profits from locations where economic activities and value are created to other locations with low or zero tax rates, thereby eroding a country's tax base. The BEPS initiative supports transparency, exchange of information between

countries, and the implementation of stronger international tax standards, striving to ensure that profits are taxed where substantial economic activities are carried out and value is created, thereby strengthening the integrity of the global tax system (Sábo, J. 2020).

Interstate tax competition, often interpreted as a race to the bottom in terms of corporate tax rates, has a significant impact on the global and domestic economies of countries. (Sokolovska et al., 2020). This phenomenon occurs when countries aggressively lower their tax rates to attract foreign direct investment and multinational, hoping to boost economic growth. (Benzarti, Y., & Tazhitdinova, A. 2021). However, in practice, this tax competition often results in a significant erosion of the tax base and a reduction in important sources of revenue for governments. As a result, there may be reductions in budget allocations for essential public services such as education, health, and infrastructure due to the limited tax revenues that the state collects successfully. (Ordower, H. 2020).

From a global perspective, transnational tax competition also creates wider tax inequalities. Countries with larger or more stable economies may be able to bear the negative impact of reduced tax rates, while developing or small countries find themselves in an unfavourable position, often without enough attractiveness to offset the reduction in tax rates with increased foreign investment. (Beer et al., 2020). It leads to wider inequalities between countries, increases global development gaps, and encourages tax avoidance practices that benefit a small group of countries with aggressive tax policies at the expense of wider fiscal interests and global prosperity. This competition threatens international cooperation in taxation and undermines confidence in a fair and balanced tax system. (Nerudova et al., 2020).

The conclusion that can be drawn from the negative impact of inter-national tax competition is that this phenomenon not only reduces the tax revenues that countries desperately need to finance public services and social investment, but also creates wider global economic injustice. The downward race in corporate tax rates leads to an erosion of the tax base that is potentially detrimental to countries with smaller or developing economies, widening the gap in international inequality, and threatening efforts for international cooperation in a fairer and more sustainable tax regime. Therefore, coordinated and collaborative inter-national action is needed through global initiatives such as the BEPS project by the OECD to address the problem of tax competition and promote a more balanced and fair tax system. Global cooperation and solidarity are key to overcoming the gaps created by tax competition and building a stronger foundation for an inclusive and sustainable global economy.

International Tax Harmonization

Tax harmonization refers to the process of harmonizing tax policies and rates between countries or within a region with the aim of reducing differences and

inconsistencies in the existing tax system. Through harmonization, countries strive to create a more stable and predictable environment for international trade and investment, avoid adverse tax competition, and limit tax evasion practices. (Hines Jr, J. R. 2023). Harmonization can cover various aspects, including the tax rate structure, tax base, and reporting rules, which are adapted to facilitate economic cooperation, the mobility of goods, services, and capital, as well as to improve the efficiency of tax administration. The process aims to create a balance between a country's fiscal autonomy and the need to integrate economies globally or regionally, supporting a fairer, more open, and more sustainable economy. (Barrios et al., 2020).

The principles and forms of tax harmonization focus on forming a coherent tax framework and rules, while inlining flexibility for individual countries in formulating their fiscal policies. The basic principles used include justice, efficiency, transparency, and international cooperation, aimed at avoiding discrimination and tax evasion, while minimizing economic distortions. (Ordover, H. 2020). The forms of harmonization could be standardization of tax rates, adjustment of cross-border tax provisions, conventions to avoid double taxation, and the application of uniform reporting rules. Through these initiatives, tax harmonization seeks to increase legal certainty, reduce administrative burdens for both governments and taxpayers, and support inclusive and sustainable economic growth at the global and regional levels. (Hearson et al., 2020).

The model of international tax harmonization can be realized through several different strategic approaches depending on the objectives, scope, and degree of economic integration between the countries involved. One of the most common models is through bilateral or multilateral tax agreements, in which countries agree on certain provisions to avoid double taxation, ensure fair tax treatment for citizens and cross-border business entities, and enhance tax administration cooperation (Lukáčová et al., 2020). The model aims to create a more stable and predictable environment for international trade and investment, as well as to reduce the chances of tax evasion and avoidance. Moreover, global initiative models such as Base Erosion and Profit Shifting (BEPS) developed by the Organization for Economic Cooperation and Development (OECD) are an attempt to address aggressive tax planning practices that exploit gaps and inconsistencies in international tax rules. (Bustos-Contell et al., 2020).

Another model of international tax harmonization is the creation of a coordinated tax zone between countries in an economic zone, such as the European Union. (UE). In this regard, member countries work together to harmonize VAT policies, corporate taxes, and other standards to streamline cross-border trade and reduce fiscal barriers. (Sidik, M. 2022). Although each country still has autonomy in setting certain tax rates, the existence of a harmonization framework enables the creation of a level playing field and reduces incentives for profit transfer or tax evasion. Such an approach requires a high level of coordination and collaboration among member states to

common goals in strengthening the justice and efficiency of the international tax system, while supporting sustainable economic development. (Hearson et al., 2020).

Benefits and Challenges of Tax Harmonization

Tax harmonization plays an important role in promoting fiscal justice and economic stability by reducing gaps and practices of tax avoidance, ensuring that all parties, including individuals and corporations, make fair tax contributions. (Krasnov et al., 2020). By introducing more consistent standards and rules for cross-border transactions, harmonization helps avoid situations where entities can manipulate differences between national tax systems to reduce tax liabilities unfairly. It effectively reduces the "race down" in which countries compete to offer the lowest tax rates, often to the detriment of public income and the ability to finance social services. Thus, tax harmonization supports a more equitable and equitable distribution of tax burdens among taxpayers and increases tax acceptance, both of which are essential for sustainable economic development and financial stability, both at the national and international levels. (Vargas, P. J. J. 2022).

Implementation of international tax harmonization faces a number of significant challenges caused by differences in sovereign interests, political systems, and diverse economic priorities. States often refuse to give up tax authority for reasons of fiscal authority and freedom in their domestic economic policies. (Christians, A. 2020). Large differences in the economic structure and the rate of development of inter-nations result in disagreement about the rules and level of appropriate harmonization, between developing countries that rely on tax rates to attract investment and developed countries that emphasize transparency and prevention of tax evasion. (Avi-Yonah, R., & Kim, Y. R. 2022). Technical challenges, such as differences in tax administration systems and enforcement capacity, also hinder harmonization efforts, while political and public considerations such as protectionism and concerns about national sovereignty may undermine the political will needed to an effective and lasting international agreement. (Vargas, P. J. J. 2022).

Thus, international tax harmonization is that, despite promising many benefits such as greater fiscal justice and global economic stability, its implementation poses complex and often political challenges. The differences between national tax systems, coupled with differences in economic and political interests, make the process of tax harmonization an undertaking that requires a high level of negotiation, compromise, and international cooperation. Progress towards global tax harmonization requires a careful balance between respecting national fiscal sovereignty and achieving a common goal of tackling tax evasion, the race to lower tax rates, and other global issues. By acting together, countries can create a fairer and more efficient international tax system that supports sustainable economic growth and reduces global economic injustice.

Conclusion

International tax harmonization is a progressive step towards creating greater fiscal justice. With the adoption of the Tax Regulations Harmonization Act (HPP), it is expected to strengthen the fairness aspect in terms of the tax burden to be borne by the taxpayer as well as be beneficial in supporting sustainable economic growth. It demonstrates a commitment to creating a favourable investment climate by ensuring that tax policies are not only fair but also boost economic growth.

The new international taxation system agreements, as implemented in a number of countries, show significant benefits such as improved compliance and reduced opportunities for tax evasion, open playing fields for and contribute to more stable and fair tax revenues for countries.

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