



## WHO WE ARE

The ICC Commission on Taxation analyses developments in international taxation policy and legislation and puts forward business views on government and intergovernmental projects affecting taxation.

The Commission meets twice a year and is composed of more than 150 tax experts from companies and business associations in approximately 40 countries from different regions of the world and all economic sectors. Observers include representatives of the International Fiscal Association (IFA), the International Bar Association (IBA), the Business and Industry Advisory Committee to the OECD (BIAC), Business Europe and the United Nations Committee of Experts on International Cooperation in Tax Matters.

## CURRENT PRIORITIES

### Mandate

To promote transparent and non-discriminatory treatment of foreign investment and earnings that eliminates tax obstacles to cross-border trade and investment.

### Projects

- Explore new avenues to create a global tax landscape without significant tax barriers by addressing core tax base differences between countries as well as improved tax dispute resolution mechanisms.
- Lead global business input into the work of the UN Committee of Experts in Tax Matters and its sub-committees. Most notably on the taxation of technical services and dispute resolution.
- Make a substantive contribution to the G20/OECD's Base Erosion and Profit Shifting (BEPS) Project by providing feedback on OECD discussion drafts.
- Promote ICC recommendations on transfer pricing in various intergovernmental policy processes (including the OECD, G20, WCO and UN).
- Contribute to ICC's work on environmental tax and market mechanisms to feed into climate change policy discussions in cooperation with the ICC Commission on Environment and Energy.
- Continue to provide business input on VAT related issues from a global business perspective.

### CONTACT

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## RECENT ACHIEVEMENTS & PUBLICATIONS

- [ICC Comments on OECD Discussion Draft on Revisions to Chapter I of the Transfer Pricing Guidelines \(2015\)](#)
- [ICC comments on the OECD Discussion Draft on BEPS Action 4: Interest Deductions and other Financial Payments \(2015\)](#)
- [ICC comments on the OECD Discussion Draft on BEPS Action 10: The Use of Profit Splits in the Context of Global Value Chains \(2015\)](#)
- [ICC Comments on OECD Discussion Draft on Revisions to Chapter I of the Transfer Pricing Guidelines \(2015\)](#)
- [ICC comments on the OECD Discussion Draft on BEPS Action 14: Make Dispute Resolution Mechanisms more Effective \(2015\)](#)
- [ICC comments on the OECD Discussion Draft on BEPS Action 7: Preventing the Artificial Avoidance of PE Status \(2015\)](#)
- [ICC comments on the OECD Discussion Draft BEPS Action 10: Proposed modifications to Chapter VII of the transfer pricing guidelines relating to low value-adding intra-group services \(2015\)](#)
- [ICC comments on the OECD Discussion Draft Follow up Work on BEPS Action 6: Preventing Treaty Abuse \(2015\)](#)
- [ICC Policy Statement Transfer Pricing and Customs Valuation \(2015\)](#)
- [ICC calls upon G20 to safeguard confidentiality Country-by-Country reports \(2014\)](#)
- [ICC advises the UN on the Taxation of Hybrid Entities \(2014\)](#)
- [ICC advises the UN on the Taxation of Technical Services \(2014\)](#)
- [ICC advises the UN on Automatic Exchange of Information \(2014\)](#)
- [ICC Policy Statement on Exit Taxes: Serious obstacles for international business restructurings and movements of capital \(2014\)](#)

## CURRENT LEADERSHIP

### Chair

Christian Kaeser, Global Head of Tax, Siemens AG, Germany

### Vice-Chairs

Mukesh Butani, Managing Partner, BMR Legal, India

Cym H. Lowell, Partner, McDermott Will & Emery, Houston, Texas, US.

Paul Morton, Head of Group Tax, Reed Elsevier Group PLC, London, UK.

## HOW TO BECOME A MEMBER

There are two ways to become a member of the ICC Commission on Taxation:

- By affiliation through an ICC National Committee or Group (please consult [ICC website](#) to find the National Committee in your country).
- By direct membership through the ICC International Secretariat if a National Committee or Group has not yet been established in your country or territory.