SPOTLIGHT REPORT 2015
POLICY PAPER

The Role of the EU in ensuring Global Tax Justice

COHERENCE OF EU POLICIES FOR DEVELOPMENT

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1. Executive Summary

The EU has a major role to play in ensuring a positive outcome of the Financing for Development Conference in Addis Ababa this summer. Policy Coherence for Development is a key principle in this regard, and domestic resources such as taxation are the most important source of revenue for financing economic and social development. This paper identifies and elaborates key reforms of the international tax system that the EU must push for ahead of the Addis Ababa conference, namely:

- ***The establishment of an intergovernmental body on tax matters***
- ***The achievement of greater corporate transparency***
- ***The inclusion of developing countries in the automatic exchange of tax information***
- ***The promotion and operationalization of the principle of Policy Coherence for Development***

2. Time to change the course of history: the need for global policies to be coherent

Three summits taking place this year will all define moments in the struggle for sustainable development. The first is the United Nations (UN) International Conference on Financing for Development (FfD) in Addis Ababa in July, the second is the UN Summit to adopt the post-2015 development agenda in New York in September and the third is the 21st Conference of Parties to the UN Framework to the Convention on Climate Change (COP21) in Paris in December. These three summits are intrinsically linked; one summit will not be a success unless all of them are. Central challenges to all three, however, are those of policy coherence and insufficient mobilization of funding for development and environmental protection[1]. This paper will focus on two of these central issues namely Financing for Development and Policy Coherence for Development (PCD).

During the FfD Summit in Monterrey in 2002, participants agreed to work on PCD. In the outcome document, one of the pillars was "addressing systemic issues: enhancing the coherence and consistency of the international monetary, financial and trading systems in support of development."[2] The document highlighted the need for coherence of the international monetary, financial and trading systems, but also the need for efforts at the national level to enhance coordination among all relevant ministries in support of development. These commitments were reaffirmed in the 2008 Doha Declaration on Financing for Development[3], thus cementing PCD as a significant element of the FfD discussions.

The European Union (EU) has a major role to play in ensuring a positive outcome of the FfD conference this summer. Not only is the EU the largest provider of Official Development Assistance (ODA), but it also has a significant financial sector, it is a major exporter and importer from the global south and it is home to many transnational companies that operate globally. The position the EU adopts on FfD and Means of Implementation (MoI) ahead of the Addis Ababa conference in July and the role it plays there will be important in influencing the outcome of the FfD negotiations[4].

With the principle of PCD enshrined in its Lisbon Treaty, the EU acknowledges its legal commitment to take development cooperation objectives into account in policies that the EU implements, meaning that it must both address possible negative impacts of domestic policies on third countries and foster synergies across economic, social and environmental policy areas[5]. Combined with the fact that the EU has consistently reiterated its commitment to playing an important and constructive role in both the post-2015 and FfD processes[6], the EU needs to champion the principle of PCD in the FfD negotiations.

3. Why Addis is such an important moment for changing the international tax landscape

Ensuring that policies are coherent and do not contradict each other as well as ensuring funding is essential if we are to meet the Sustainable Development Goals. UNCTAD estimates that achieving the SDGs in developing countries will require additional global investments in the range of $3.3 and $4.5 trillion a year.[7] With the current levels of public and private financing there will be a financing gap of $2.5 trillion every year.[8] The question is how can this gap be filled? A crucial piece of this puzzle, we would argue, is taxation.

FfD covers many different financial flows[9], but domestic resources such as taxation are by far the most important source of revenue for financing economic and social development, including public services[10]. Taxation is the crux of financing sustainable development and meeting the Sustainable Development Goals (SDG) post 2015 development agenda, as also stated in the UN Zero Draft of the Addis Ababa Accord.[11]

> "FOR DOMESTIC RESOURCE MOBILISATION TO SUCCEED, STRUCTURES AND POLICIES NEED TO BE IN PLACE SO THAT DEVELOPING COUNTRIES CAN RAISE SUFFICIENT TAXES, INCLUDING FROM MULTINATIONAL CORPORATIONS."

However, for Domestic Resource Mobilisation (DRM) to succeed, structures and policies need to be in place so that developing countries can raise sufficient taxes, including from multinational corporations. As it stands now, DRM is hampered at several levels. As pointed out in the UN Zero Draft of the Addis Ababa accord[12] revenue authorities in developing countries often face constraints in capacity and resources at the national level. The importance of a well-functioning system of taxation cannot be overstated.[13] Expanding the tax base and developing transparent fiscal systems that ensure progressive collection and redistribution of revenues and a focus on gender-responsive policies is a key issue for governments to achieve if they are going to fulfil their Human Rights obligations.

1 According to the estimates in the final report by the Intergovernmental Committee of Experts on Sustainable Development Financing (ICESDF), achieving the SDGs in all countries will require additional global investments in the range of $5 trillion to $7 trillion per year up to 2030[ii]. UNCTAD estimates that out of this, developing countries will need between $3.3 trillion and $4.5 trillion a year in financing but, at current levels of public and private investment, there will be a financing gap of $2.5 trillion a year.

The interlinks between Tax and Human Rights. Interview with Dr Attiya Waris, Senior Lecturer at Commercial Law Department, School of Law, University of Nairobi, Kenya

What are the overall links between tax and human rights?

The whole purpose of taxes has always been to finance state activities. When the state tries to provide services of a social nature to the people then concepts such as the social contract become an issue. The purpose of human rights principles has been to improve standards of living globally and progressively of society. These two seemingly unconnected issues have the same end purpose, improvement of human life. Whereas one expresses itself domestically, the other expresses itself at a global level. The principles of taxation include justice, equality, equity, and redistribution as well as neutrality and these same principles are also expressed in human rights but using different terms: justice, universal, non-discrimination for all according to needs.

How can these links be enforced?

These links can be enforced through some seemingly simple steps and other more complex institutional changes. **1.** Use of similar jargon: one of the biggest divisions is more of a perception than an actual difference, namely the use of rights based language instead of fiscal language. **2.** Doing more rights based fiscal analysis. Approaching taxation from the perspective of human rights, for example by using a gender based budgeting approach together with freedom of information campaigns to demand automatic access to tax information. Excellent tools already exist within the field of human rights that can be of great benefit to those working within tax and vice versa. **3.** Human rights actors have traditionally shied away from quantifying rights in terms of money. Reports by CSOs in diverse fields must quantify how much money would be required to resolve a human rights concern.

Which actors should be held accountable?

There are institutions such as the OECD, WB, IMF, G7, G20, UN and even the WHO who in different capacities can be held responsible for decisions made that have allowed for the loss of resources or prevented services from reaching the societies they are meant to serve. At the domestic level actors who could be held responsible for certain actions include the state and its representatives but also National Human Rights Commissions as well as businesses, professional institutions and representative organisations where they exist.

2 We refer to PCD in this paper, however, our recommendations are linked to sustainable development (PCSD)

3 United Nation (2008): Doha Declaration on Financing for Development. http://www.un.org/esa/ffd/doha/documents/Doha_Declaration_FFD.pdf

Capacity building of tax administrations is an essential step on the way to broadening domestic tax bases, developing national social contracts on taxation and making DRM more progressive and efficient. However, these efforts can only go so far in tackling tax dodging as even countries with well-resourced tax administrations are victims of tax evasion and avoidance.[14] In a globalized economy no country can tackle these issues on its own. Thus, capacity building must go hand in hand with developing an enabling environment for DRM, for example by pursuing changes in international and regional tax and fiscal standards and architecture. CSOs have estimated that the SDG financing gap of $2.5 trillion/year in developing countries can in fact almost be met.[15] Part of this could be achieved if an enabling environment is established which curbs elements currently undermining DRM, as illustrated by the figure below.

4 CONCORD (2015): "Destination Addis Ababa. The European Union's Responsibilities at the Third Financing for Development Conference"
5 Concord (2013): Spotlight on EU Policy Coherence for Development. The real life impact of EU policies on the poor.
6 European Commission (2015): Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - A Global Partnership for Poverty Eradication and Sustainable Development after 2015 http://ec.europa.eu/europeaid/sites/devco/files/com-2015-44-final-5-2-2015_en.pdf
7 UNCTAD (2014): Developing countries face $2.5 trillion annual investment gap in key sustainable development sectors, UNCTAD report estimates. http://unctad.org/en/pages/PressRelease.aspx?OriginalVersionID=194
8 ActionAid (2014): The Elephant in the Room. How to Finance out Future. http://www.actionaid.org/sites/files/actionaid/the_elephant_in_the_room_-_how_to_finance_our_future.pdf
9 For more information see CONCORD (2015): "Destination Addis Ababa. The European Union's Responsibilities at the Third Financing for Development Conference"
10 European Commission (2015): Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - A Global Partnership for Poverty Eradication and Sustainable Development after 2015 http://ec.europa.eu/europeaid/sites/devco/files/com-2015-44-final-5-2-2015_en.pdf

An additional $700 billion could be found through other innovative financing mechanisms such as financial transaction tax, which could raise over $300 billion a year alone[17].

The FfD negotiations, which will culminate with the Addis Ababa conference, represent a key opportunity for governments to agree on such an enabling environment and to reform the international tax system in order to support DRM. In the outcome documents of the previous international conferences on FfD, commitments were made towards combating tax dodging and instigating fiscal reforms, including tax reform. An overarching aim was to make tax systems more pro-poor as well as promoting international cooperation on tax matters.[18] Since then, the focus on and urgency of tackling tax evasion and avoidance have only increased. Thus, the Addis Ababa conference is the right place and time to reform international tax policies and architecture.

The responsibility of the EU in International tax standards and architecture

The EU and its Member States play a leading role in setting global policy standards. Since 2010, the European Commission has made DRM in developing countries one of its priorities. Meanwhile the EU is home to many of the world's largest transnational companies and harbours within its borders a number of tax havens - both of which play a central role related to the challenges of DRM in developing countries. The recent LuxLeaks scandal[19] clearly illustrated the challenges facing the EU and lack of transparency, which made it clear that the EU must make policy changes. EU Commissioners Margrethe Vestager and Pierre Moscovici have already stated that they take the tax agenda seriously. At the beginning of 2015 they said: "This is the year for Europe to put its tax house in order." [20]

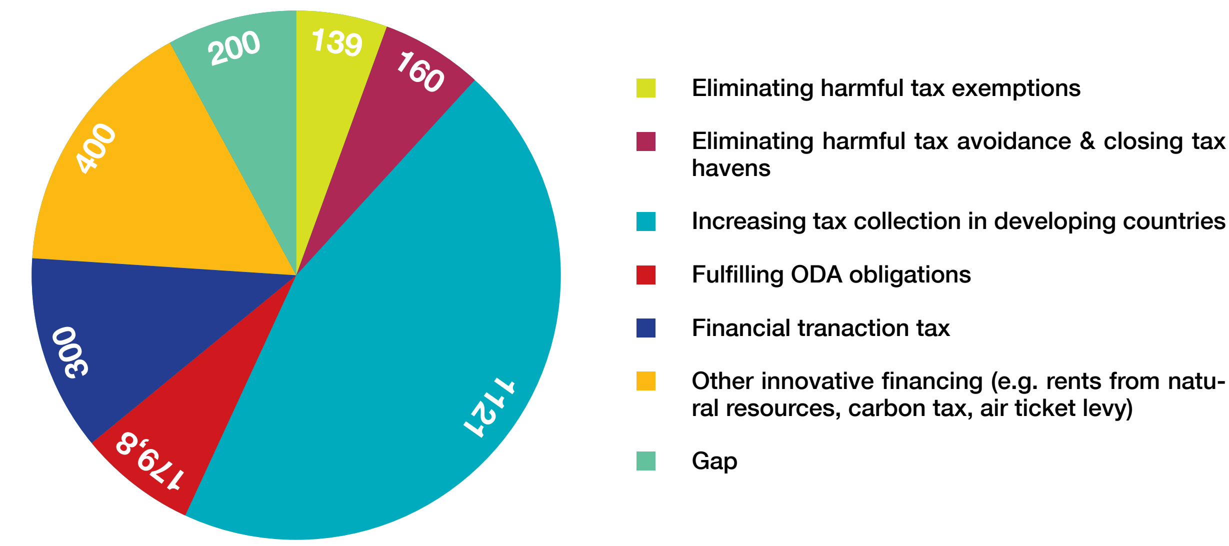

Figure: Potential for increasing revenues towards fulfilment of the SDGs[16]:

EU tax policies do not only influence European countries, but significantly influence the rest of the world too, especially financial flows to and from developing countries, as well as the ability and opportunity for these countries to mobilise domestic resources. In fact, the EU has direct or indirect influence over policies that allow tax dodging by businesses which results in billions of Euros in revenue being lost in developing countries. The EU hence plays a double role: on the one hand, it is a major donor emphasizing the importance of DRM, and on the other hand some of the policies of its Member States facilitate tax avoidance and evasion. The result of this incoherence between development objectives and certain EU policies is a breach of the EU PCD obligations, limiting the scope for developing countries to raise sufficient domestic resources to finance their development.[21]

> "THE EU PLAYS A DOUBLE ROLE: ON THE ONE HAND, IT IS A MAJOR DONOR EMPHASIZING THE IMPORTANCE OF DRM, AND ON THE OTHER HAND, SOME OF THE POLICIES OF ITS MEMBER STATES FACILITATE TAX AVOIDANCE AND EVASION."

The challenges of tax avoidance and evasion are by nature international and in connection with efforts to address this, the G20 asked the OECD to lead a reform initiative: the Base Erosion and Profit Shifting (BEPS) project. However, the fact that this is anchored in the OECD means that it is not globally representative. More than 100 countries are not part of the BEPS initiative with less than 15 developing countries have been invited to participate in the initiative and only for the second year at a time when half of the reform has already been agreed upon. Further action beyond BEPS is required because, while the BEPS process may be a step in the right direction, it is flawed in its design: a fair global corporate tax system is only possible if all countries are involved in designing it on an equal footing. Further problems with BEPS are that it does not comprehensively address the problem of tax competition, which underlies many tax avoidance structures, nor does it consider the biases in the distribution of taxing rights of international investors' countries of residence (which are typically in the Global North) in relation to source countries where business is done – a category which includes most developing countries. Notwithstanding these complexities, multilateralism and international cooperation is indeed possible, examples being the Financial Action Task Force on money laundering and the Global Forum on the exchange of tax information which includes over 130 countries. This kind of cooperation should also apply to the field of taxation.

Therefore, there is a need to move the ongoing processes related to international standards and systems on taxation towards a truly global and inclusive tax architecture such as an intergovernmental body on tax matters for example under the auspices of the UN. The EU should play a key role in pushing for this. The idea of an intergovernmental body on tax matters is not new. In fact, there is already considerable momentum behind the creation of such a body and this long due initiative goes back as far as the Monterrey Conference in 2002. Most recently, the UN Zero Draft of the Addis Ababa Accord suggests upgrading the UN Committee of Experts on International Cooperation in Tax Matters to an intergovernmental committee.[22] During the January and April sessions of the preparatory process for the Addis Ababa Conference, a number of countries spoke in favour of the initiative, including South Africa, speaking on behalf of the G77: *"While there is increasing recognition of the central role of tax systems in development, there is still no global, inclusive norm setting body for international tax cooperation at the intergovernmental level. There is also not enough focus on the development dimension of these issues. This should be one of the key deliverables in the Addis Ababa Outcome Document."*[23]

11 United Nation (2015): Addis Ababa Outcome Document – Zero Draft. Paragraph 17. http://www.un.org/esa/ffd/wp-content/uploads/2015/03/1ds-zero-draft-outcome.pdf

12 United Nation (2015): Addis Ababa Outcome Document – Zero Draft. Paragraph 19. http://www.un.org/esa/ffd/wp-content/uploads/2015/03/1ds-zero-draft-outcome.pdf

13 This statement is supported by figures from the OECD showing that every 1 USD of Official Development Assistance (ODA) spent on building tax administrative capacity can generate as much as 1650 USD in incremental tax revenue. OECD (2014): "Development Cooperation Report"

14 This paper focuses on all tax issues related to PCD, including the issues mentioned in this sentence, which covers both corporate as well as individual taxation. In terms of simplicity "tax evasion and tax avoidance" will be used as the overall category throughout the paper.

15 ActionAid (2014): The Elephant in the Room. How to Finance out Future. http://www.actionaid.org/sites/files/actionaid/the_elephant_in_the_room_-_how_to_finance_our_future.pdf

16 This covers only statutory exemptions, not discretionary exemptions. So number could potentially be higher.
ActionAid (2013): Give us a break: How big companies are getting tax-free deals. http://www.ms.dk/sites/default/files/filarkiv/dokumenter/skat/give_us_a_break_-_how_big_companies_are_getting_tax-free_deals_3.pdf
ActionAid (2013): TaxPower – ActionAid's campaign explained. http://www.ms.dk/sites/default/files/filarkiv/dokumenter/skat/tax_power_-_actionaids_campaign_explained.pdf
In addition new figures from UNCTAD show that the tax losses due to MNCs using offshore hubs to channel foreign investment into developing countries is $90 billion for all low- and middle-countries, including China and Russia http://investmentpolicyhub.unctad.org/Upload/Documents/FDI%2C%20Tax%20and%20Development.pdf
ActionAid (2014): The Elephant in the Room. How to Finance out Future. http://www.actionaid.org/sites/files/actionaid/the_elephant_in_the_room_-_how_to_finance_our_future.pdf

17 ActionAid (2014): The Elephant in the Room. How to Finance out Future. http://www.actionaid.org/sites/files/actionaid/the_elephant_in_the_room_-_how_to_finance_our_future.pdf

18 UN (2008): "Doha Declaration on Financing for Development", paragraph 16. http://www.un.org/esa/ffd/doha/documents/Doha_Declaration_FFD.pdf

19 LuxLeaks (Luxembourg Leaks) is the name of a financial scandal revealed by a journalistic investigation. It is based on confidential information about Luxembourg's tax rulings set up by PricewaterhouseCoopers from 2002 to 2010 to the benefits of its clients. This investigation resulted in making available to the public in November 2014 tax rulings for over three hundred multinational companies in Luxembourg.

Automatic exchange of information - an example of exclusion of developing countries in international tax cooperation.

In February 2014, the OECD presented its report on a new global standard for countries to exchange tax information with each other as a tool for fighting tax evasion. While this standard emphasises positive elements such as the automatic exchange of information between tax authorities rather than "upon request", it is also an example of exclusion of developing countries in international tax cooperation as many developing countries are unable to live up to the necessary requirements. A substantial part of the international work on tax matters currently takes place under the G20 and the OECD. The consequence is that global tax standards are developed behind closed doors which excludes 80% of the world's countries from decision-making processes. The process on automatic exchange of tax information did include consultations with developing countries that are not part of the G20, but the main decision-making processes took place without proper consultation with developing countries. The exclusion of developing countries is reflected in the outcome of the process, for example developing countries are not temporarily exempted from providing "reciprocal" information exchange, which means that developing countries have to provide information in order to receive information. While this might sound reasonable, it does not take into account that many developing countries would need to sacrifice scarce resources to set up the arrangements to collect the information to be exchanged. So if countries do not have the capacity or resources to do so, then under the 'reciprocity' principle they will be left in the dark. The European Commission's expert group on automatic exchange of information recently published a report calling on member states to explore the idea of non-reciprocal exchange of information with developing countries. This is a first step but EU Member States now need to follow up on it.[24]

20 The Guardian (UK), 17th January 2015

21 See the previous CONCORD Spotlight Report for more information: CONCORD 2013: Spotlight on EU Policy Coherence for Development. The real life impact of EU policies on the poor.

22 UN (2015): Zero Draft of the Addis Ababa Accord. paragraph 28. http://www.un.org/esa/ffd/wp-content/uploads/2015/03/1ds-zero-draft-outcome.pdf

23 United Nation (2015): Statement on Behalf of the Group of 77 and China by Mr. Mahlatsi Mminele, Deputy Permanent Representative of the Republic of South Africa to the United Nation, Chair of the Group of 77, at the FfD First Drafting Session. http://www.un.org/esa/ffd/wp-content/uploads/2015/01/1ds-gd-statement-G77-Jan2015.pdf

24 http://www.financialtransparency.org/2015/03/16/the-world-cant-afford-to-exclude-developing-countries-from-new-anti-tax-evasion-system/

25 http://www.oecd.org/about/secretary-general/g20-remarks-session-5-international-tax-issues.htm

4. Key areas for reforms

As argued above the EU has a central role to play in the FfD negotiations this July in Addis Ababa. In order to secure future financing for development as well as providing a good platform for the UN Summit to adopt the post-2015 development agenda, CONCORD proposes that the EU includes the recommendations below in the FfD negotiations and implementation guidelines.

Establish an intergovernmental body on tax matters

G20 and OECD initiatives to address tax matters have excluded most developing countries from participating on an equal footing. Furthermore, key issues of importance for developing countries are not addressed in these processes. Thus, there is a need for a more inclusive and legitimate process for an international tax reform as well as a need to establish a new tax cooperation body. For years, developing countries have asked for a UN process where they have a seat at the table and can participate on an equal footing. A UN body should address questions such as base erosion and profit shifting, tax and investment treaties, tax incentives, taxation of extractive industries, beneficial ownership transparency, country by country reporting, and automatic exchange of information for tax purposes. The existing UN Committee of Experts on International Cooperation in Tax Matters, as well as the OECD and the IMF, could play a supportive role in this intergovernmental body.

Therefore, the EU should push for the establishment of a new intergovernmental body under the auspices of the UN on international cooperation on tax matters and provide the resources necessary to allow the body to operate effectively.

Increase corporate transparency

Governments, citizens, investors and shareholders need to be able to assess whether companies pay their fair share of tax, and to curb financial crime and flows of illegal money through anonymous shell companies. Full annual public Country-by-Country Reporting (CBCR) and national public registries of beneficial ownership of companies, trusts and funds would enable governments and citizens to do this.

In the 2013 Spotlight Report on PCD, one of the key recommendations of CONCORD was that the EU should make public CBCR mandatory for transnational companies in all sectors. Since then, the G20 – the EU included - has adopted Action 13 in the OECD BEPS initiative, which requires large transnational companies (with annual consolidated group revenue in the immediate preceding fiscal year of more than € 750 million) to submit CBCR to tax authorities as from 2017.[25] However, the information will not be publically available and will thus not enhance transparency and public scrutiny. Furthermore, as the current agreement states that information will be exchanged based on the existence of tax treaties, countries that do not have tax treaties will not receive information, which thus excludes a number of developing countries. This leads to the conclusion that although the requirement of reporting on a country-by-country basis is important, it is not enough.

Another key recommendation in the 2013 Spotlight Report was that public registers of beneficial ownership should be introduced. Only when ownership of a business is established can tax authorities tax the right people the right amount. Progress has been made on this in the past year and the EU is in the final process of adopting its Anti-Money Laundering Directive. However there is considerable leeway for countries to define who has a "legitimate interest" in getting this information. Several countries, including Denmark and the UK, have already committed to making these registries public; trusts however are not included in these lists.

CBCR and public registries are discussed in various fora including the OECD, the G20 and the EU. Both measures have been proposed by the High Level Panel on Illicit Financial Flows, backed by the African Union. There is now a global momentum to explore the opportunity of getting agreements in place with a global reach.

Therefore, the EU should push for a mandate for an intergovernmental body on tax matters to include:

- **Obligations for multinational corporations to conduct annual CBCR as part of their reporting standards and make this information publicly available. This should include the same types of key data for each country in which they operate as are set out in the OECD's BEPS model template for CBCR to tax authorities.**
- **National public registries of beneficial ownership of companies, trusts, funds and other relevant legal entities.**

Inclusion of developing countries in the automatic exchange of tax information

A global system for information exchange must be designed in a way that allows meaningful participation from all developing countries, including least developed countries. These should be allowed to receive information automatically even though they might not yet have the capacity to send the same information back.

Therefore, the EU should implement the EC expert group report on automatic exchange of financial account information and its recommendation number 10 to provide developing countries with support for automatic information exchange by assisting tax authorities and building expertise in the field of statistical analysis[26].

Promote and operationalize the principle of PCD

If the Addis Ababa agreement is going to complement the universality of the post-2015 framework and SDGs agreement, then it is imperative to include systemic issues and policy amendments. As the EU has included the concept of PCD in its treaty as a legally binding requirement, it thus has a particular role to play in promoting the concept of PCD globally. In the EC communique , "A Global Partnership for Poverty Eradication and Sustainable Development after 2015"[27], there is clear acknowledgement of the importance of PCD, and an emphasis on the importance of all policies contributing to the achievement of the SDGs domestically and internationally.

The EU should ensure timely implementation of FfD commitments in the tax area by revising the EU Accounting and Transparency Directives in order to have public country by country reporting for large companies in all sectors, and by ensuring a swift implementation of the EU Anti-Money Laundering Directive to create fully public registries of companies and trusts' beneficial owners in all EU 28 Member States. The European Commission needs to analyse the impacts of national tax systems on other countries (both European and developing countries), and develop recommendations for amending such legislation in case of harmful tax impact and base erosion."

Therefore, the EU should:

- **Ensure that the concept of PCD is strongly reflected in its position on Means of Implementation and the Global Partnership, and in general promote the concept in the FfD negotiations.**
- **Operationalize PCD in the area of taxation. The EU should in its impact assessment procedures include an assessment of the impact of any new tax legislation on developing countries.**

The Addis Ababa Conference will be the first and critical test of the EU's willingness to be a credible yet bold and progressive negotiating partner in the three processes that will shape the future: FfD, the post-2015 SDGs framework and UNFCCC negotiations. The EU has consistently stated its commitment to support and deliver sufficient, high-quality, sustainable development-focused finance. However, this is only possible if policies are coherent. With the EU being one of the most influential players in the world, it is essential that the policies of the EU and other rich countries do not contradict each other and do not negatively affect third countries by impinging on their opportunities to ensure development. An essential point that we make here is that a key element of development is the ability of counties to raise reliable and sustainable revenues within their own jurisdictions.

26 European Commission (2015): First Report of the Commission AEFI expert group on the implementation of Directive 2014/107/EU for automatic exchange of financial account information. http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_cooperation/mutual_assistance/financial_account/first_report_expert_group_automatic_exchange_financial_information.pdf

27 European Commission (2015): Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - A Global Partnership for Poverty Eradication and Sustainable Development after 2015 http://ec.europa.eu/europeaid/sites/devco/files/com-2015-44-final-5-2-2015_en.pdf

CONCORD is the European confederation of Relief and Development NGOs. It is the main NGO interlocutor with the EU institutions on development policy. It is made up of 28 national associations, 18 international networks and 2 associate members that represent over 2,400 NGOs, supported by millions of citizens across Europe. The main objective of the Confederation is to enhance the impact of European development NGOs vis-à-vis the European Institutions by combining expertise and accountability.

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NP National Platform Member, **NW** Network Member, **AS** Associate Member

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NW ADRA
AS ALDA
NW APRODEV (Act Alliance EU)
NP Austria: Globale Verantwortung
NP CONCORD Belgium
NP Bulgaria: BPID
NW CARE International
NW Caritas Europa
NW CBM International
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NP Luxembourg: Cercle
NP Malta: SKOP
NP Netherlands: Partos
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NP Poland: Grupa Zagranica
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NP Slovakia: MVRO
NP Slovenia: SLOGA
NW Solidar
NW Sos Children's Villages International
NP Spain: Coordinadora ONGD
NP CONCORD Sweden
NW Terres des hommes IF
NP United Kingdom: Bond
NW World Vision International
AS World Wide Fund for Nature

The report "Spotlight on EU Policy Coherence for Development" is a flagship report produced by CONCORD every two years since 2009, to raise the awareness of EU political leaders and citizens on the need to apply changes to some European domestic and external policies in order to eradicate global poverty. The report is prepared by CONCORD members and draws from their analysis and the evidence they can gather, especially through their interaction with poor and vulnerable communities in countries outside Europe. In 2015, the Spotlight report is declined in a series of thematic policy briefs published one after the other throughout the year. Find previous reports and latest information on Policy Coherence for Development here: www.concordeurope.org

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