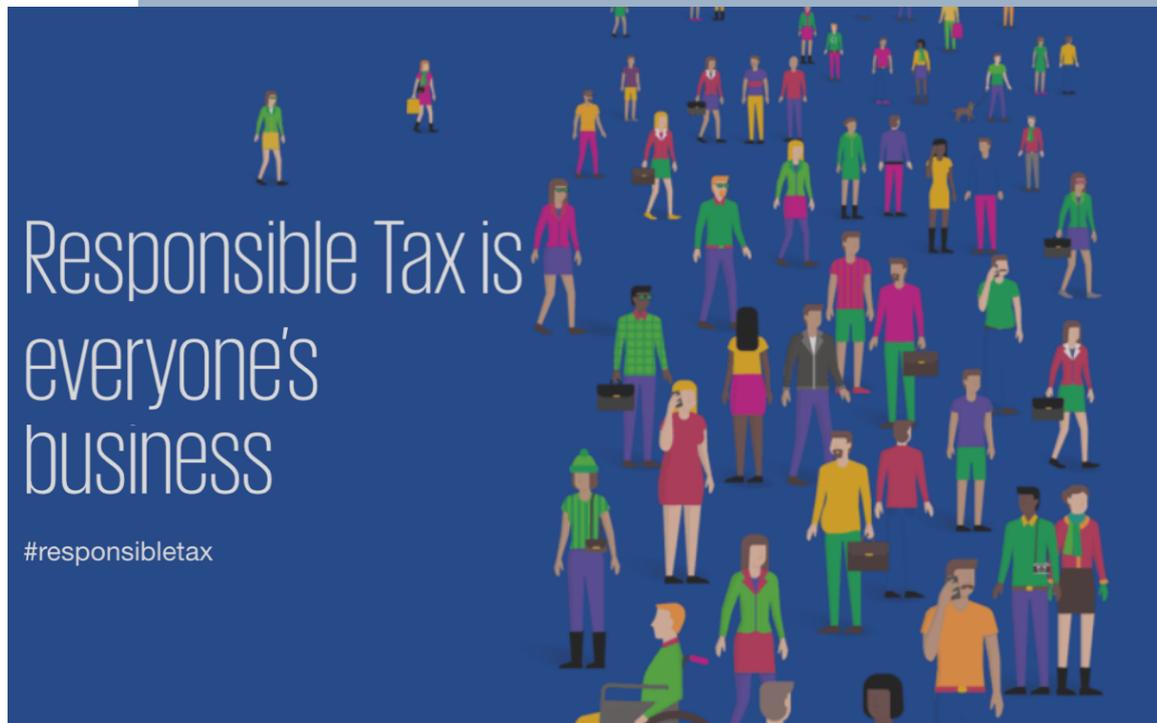


#ResponsibleTax – The Story So Far

Creating a global dialogue on Responsible Tax, with a new consensus emerging



Executive Summary

The Responsible Tax project started with a simple proposition – that tax is the entry fee we pay for a civilised society – and the project has since flourished into a growing global movement with a “wise crowd” community of over 1,300+ experts and voices from across the spectrum. As a result of the conversations started in mid-2014, a new global consensus is emerging on Responsible Tax. Grounded in a set of [Responsible Tax principles](#) activities are running in a number of countries and have achieved policy-making traction at a global level. Actively engaged organisations include the OECD, United Nations, European Union and the B-Team, which in early 2018 released its own Responsible Tax principles. In the UK, the pilot market for the KPMG programme, there is now an All Party Parliamentary Group (APPG) on Responsible Tax as well as a Responsible Tax Lab, run by Think Tank CoVi. Other major advisory firms, following KPMG’s lead, have recently started their own Responsible Tax initiatives. The global programme includes a content and publishing platform (articles, audio, film) and a series of convening points, including a roundtable series hosted at national, regional and global levels. The first publication "[Responsible Tax & the Developing World](#)" was released in November 2017. A second title - "What to Tax?" - will follow.

The Starting Point

An issue of significant public interest, the tax debate drives at the heart of the wider conversation on justice, fairness, globalisation, (in)equality and trust.

To openly address tensions in the world of tax, KPMG recognised the need for radical, new forms of engagement, substantive action and more purpose-driven approaches to policy.

The Process of Change

CHALLENGE

A number of KPMG member firm partners – under the leadership of Jane McCormick, now the Global Head of Tax at KPMG International - worked with a group of external stakeholders to help develop the original Responsible Tax proposition: that tax is the entry fee we pay for a civilised society and a new debate and consensus is required. Moreover, tax is a legal duty but does have a moral dimension. This is reflected in KPMG's [tax principles](#) - informed by the stakeholder crowd - and in the wide-ranging [online](#) and offline debates (more information below).

The Responsible Tax project is curated by London-based consultancy Jericho Chambers, working alongside KPMG.

CONVENE

At its heart, the Responsible Tax project is about convening diverse perspectives on the topic of tax. Since its inception, the Responsible Tax project has drawn together a community of 1300+ global and local parliamentarians, policy leaders, business leaders, activists and campaigners, NGOs, academics and experts. It has established productive relationships with the OECD, UN, World Bank, IMF, Commission, EU Parliament (and others) and has a working relationship with a wide number of NGOs and development organisations, including: Oxfam, Action Aid, Christian Aid, TJN, Transparency International, CAFOD, ICRICT, and CGD. [Global discussions](#) in 2017 included [Life After BEPS](#) in January in Paris, led by KPMG with the OECD's Pascal Saint-Amans, among others; [Responsible Tax in the Developing World](#) in April in London (with Lord Rowan Williams and others); [Developing Trust](#) in June in Copenhagen, and a discussion on [Avoidance vs. Evasion](#) in Amsterdam in September. Full reports/ follow-ups on these events are available on the Responsible Tax [web platform](#).

COLLABORATE

Collaboration runs to the heart of the Responsible Tax project. The most recent example is [Responsible Tax in the Developing World](#), an e-booklet promoting changes in the way tax in the developing world is approached and implemented, included contributions from organisations as diverse as Center for Global Development, OECD, Christian Aid and Shell International.

2018 saw Responsible Tax [become a theme of wider global discussions](#), from WEF to B-Team. In February 2018, Chris Morgan, KPMG's Global Head of Tax Policy, chaired a [break-out session](#) on the role of responsible tax at the launch conference of the [Platform for Collaboration on Tax](#), a coalition between OECD, World Bank, IMF and the UN.

OUTCOMES

KPMG – with the support of Jericho Chambers – is now leading a critically important global debate and a different conversation around responsible tax. New voices representing actors from across the political spectrum are included in the conversation, which is open and collaborative and extends way beyond the usual echo chambers. At its heart, the Responsible Tax movement is leading to the development of new ideas and better tax policy.

Stages & highlights in the development of the Responsible Tax movement

May 2014:

Jericho Chambers and a working group of 14 KPMG member firm partners come together to examine bigger, deeper questions: What is the purpose of tax? What is the essence of advisory firms' operations and responsibilities?

Building on KPMG's existing tax principles, and led by Jane McCormick and Chris Morgan, the group arrived at a hypothesis around Responsible Tax for the Common Good. Thinking is tested with a series of roundtables and conversations. Independent think-tank CoVi is brought in to curate the initial discussion, allowing freedom of expression and ensuring editorial independence.

March 2015:

UK Responsible Tax web platform goes live.

September 2015:

The Responsible Tax Big Tent allows for discussion of responsible tax practice between tax professionals and the corporate tax community, but also their most vociferous critics, including parliamentarians, tax activists and campaigners and civil society groups. Over 120 people take part. The wider community quickly builds to 700+ stakeholders.

November 2015:

APPG on Responsible Tax is formed, under the Chair of Dame Margaret Hodge MP. This follows earlier publication of the Responsible Tax Think Piece.

January 2017:

Global Responsible Tax project is launched KPMG's content platform goes live in February 2017. Since then, KPMG has published 30+ articles and produced 13 films with 19 contributors.

2017 - 2018:

Responsible Tax movement gains wider global resonance and traction. A high-level global and local roundtable series (with more to come) include events in London, Paris, Amsterdam, Copenhagen and Johannesburg. Discussion topics included BEPS, the developing world, transparency, European and global tax policy and tackling evasion and avoidance. In addition, B-Team launches its own Responsible Tax principles, Chris Morgan hosts a discussion on Responsible Tax and the Developing World at the UN, WEF hosts "main event" panels on the subject, to which KPMG is invited.

December 2017:

[Responsible Tax and the Developing World: Is tax a fundamental human right?](#) is published, following an idea first surfaced at the April roundtable. A collection of 11 short and insightful articles setting out some clear ideas on the way ahead for tax and the developing world, covering a range of key issues on the subject.

Scheduled for summer 2018:

Publication of "What to Tax?", a roundtable in Paris on Responsible Tax and the Digital Economy in Paris and an Open Table event scheduled for September 2018.