

Linking Sustainability and Taxes

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SDG's & Taxation

in the Dutch Caribbean islands



SUSTAINABLE DEVELOPMENT GOALS

De link tussen belastingen en SDG's

1. Belastingopbrengsten
2. Belastingbeleid – economische groei
3. Belastingen beïnvloeden het gedrag
4. Sociaal contract

De rol van:

- Bedrijven
- Belastingadviseurs



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Ad. 1 Rol van belastingopbrengten

- % GDP
- Technische ondersteuning / capacity-building
- Professionalisering Belastingadministratie



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Ad.2 Rol van belastingbeleid

- Gericht op economische groei
- Inrichting fiscaal stelsel: belastinggrondslag en belastingtarieven



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Ad. 3 Rol van gedrag

- Energiebelasting, milieuheffingen, sugartax



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Ad. 4 Internationale fiscale landschap

- Capacity building
- Transparantie (fiscaal)
- Internationale fiscale uitdagingen (BEPS)



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Tax Justice Network

2019 Haven Ranking	
See full index here	
1.	BVI*
2.	Bermuda*
3.	Cayman Islands*
4.	Netherlands
5.	Switzerland
6.	Luxembourg
7.	Jersey*
8.	Singapore
9.	Bahamas
10.	Hong Kong

* British overseas territory or crown dependency. If Britain's network were assessed together, it would be at the top.

2018 Secrecy Ranking	
See full index here	
1.	Switzerland
2.	USA
3.	Cayman Islands*
4.	Hong Kong
5.	Singapore
6.	Luxembourg
7.	Germany
8.	Taiwan
9.	United Arab Emirates (Dubai)
10.	Guernsey*
11.	Lebanon



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