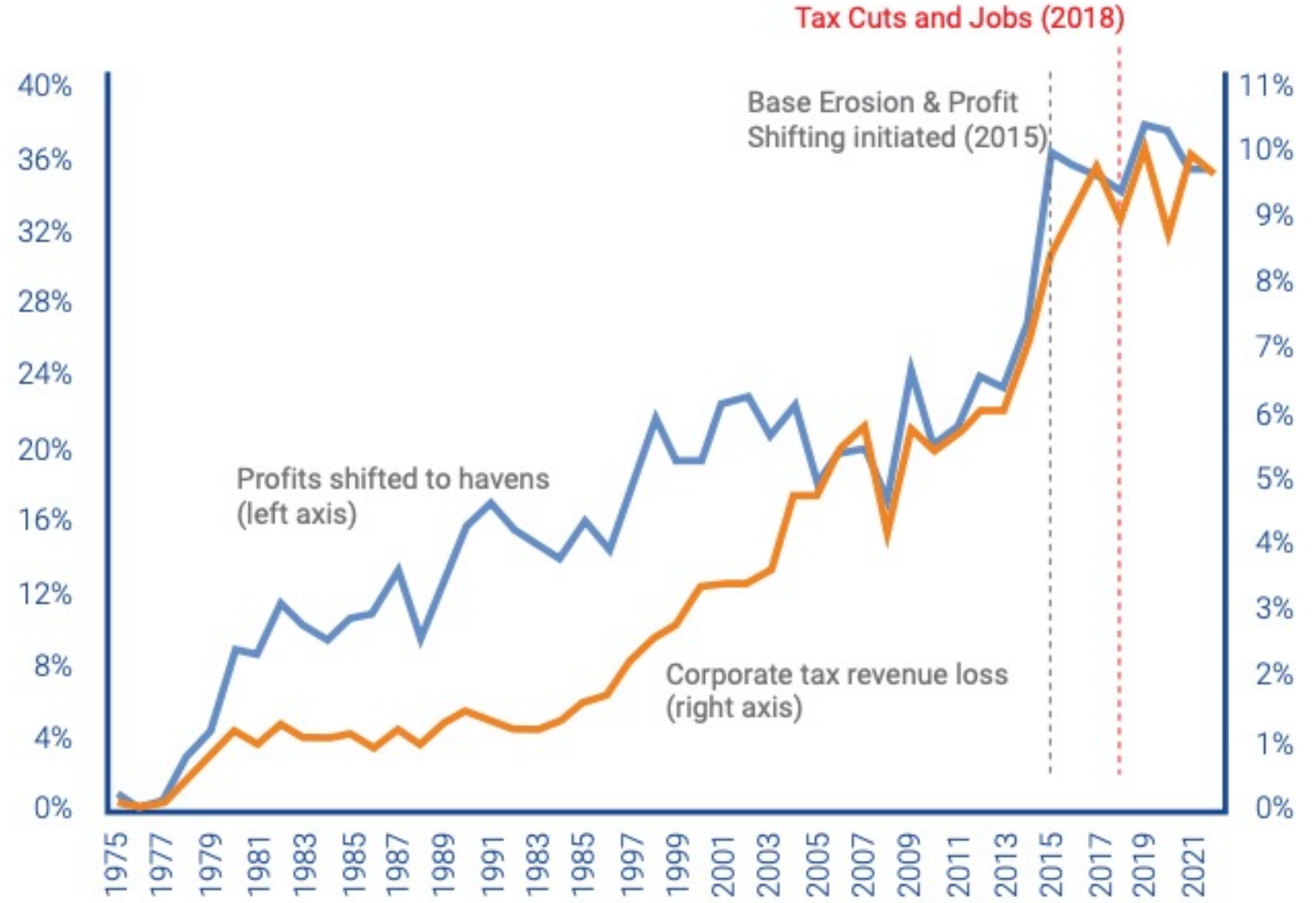
HE suurten konsernien vähimmäisveroa koskevaksi lainsäädännöksi (HE 77/2023 vp)

Eduskunnan valtiovarainvaliokunnan verojaosto, 17.11.2023
Lauri Finér, toiminnanjohtaja, Kalevi Sorsa –säätiö, vero-oikeuden väitöskirjatutkija, Helsingin yliopisto

Kalevi Sorsa säätiö

Ongelma: veropohja vuotaa

Global profit shifting and associated tax revenue loss, 1975-2022

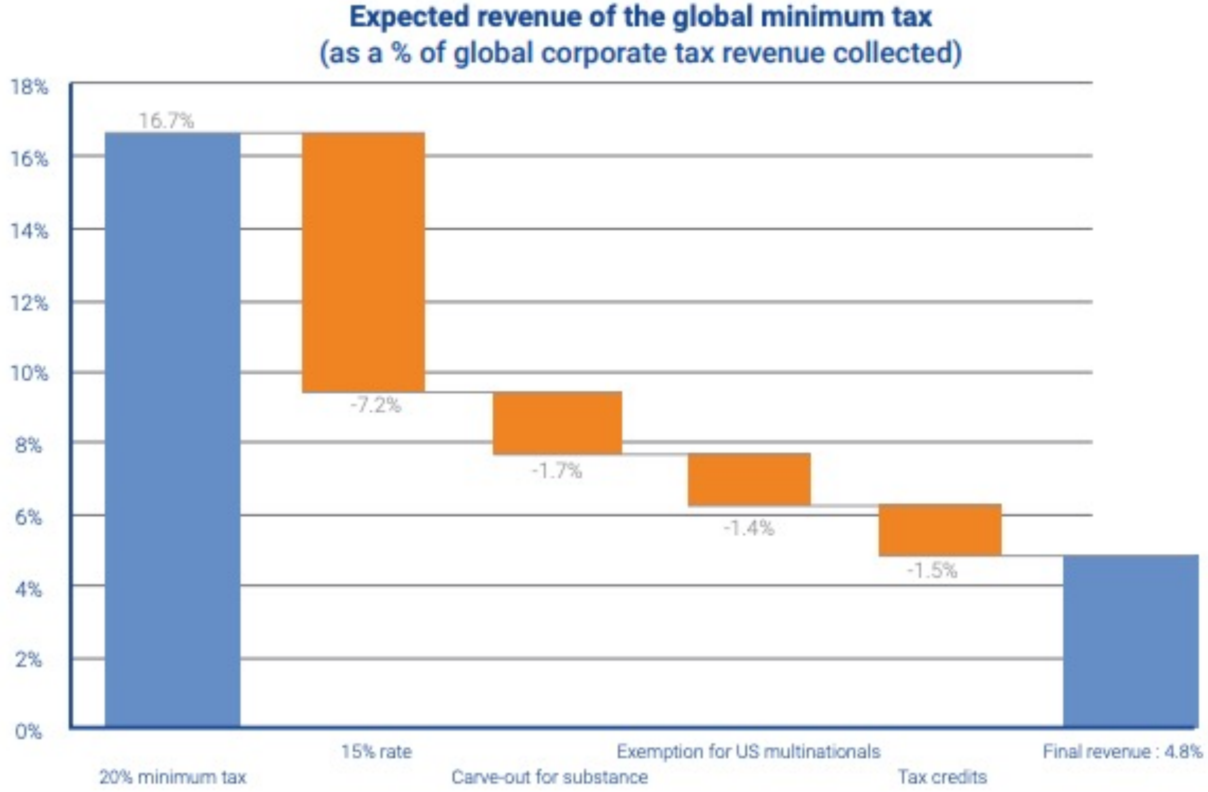


Notes: This figure reports the evolution of the fraction of foreign profits shifted to tax havens globally (left-axis) and the tax revenue loss caused by this shifting, as a fraction of collected tax revenue (right-axis). For reference we indicate the start of the Base Erosion and Profit Shifting process in 2015 and the Tax Cuts and Jobs Act in 2018. Estimate for 2021 and 2022 are projected based on data covering US multinationals only (see text) and as such are preliminary and subject to revision; they are marked with a dashed line. Source: Ludvig Wier and Gabriel Zucman (2023), "Global Profit Shifting 1975-2020", EU Tax Observatory working paper, updated to 2022 by the EU Tax Observatory.

Lähde: EU Tax Observatory: Global Tax Evasion Report 2024

Vuosisadan verouudistus, mutta veropohjaan jää aukkoja

The weakening of the global minimum tax



Notes: This figure reports the estimated revenue (for the year 2023) of a 20% minimum tax on the profits of multinational companies with no exemptions, and the effects of various provisions incorporated in the Pillar Two minimum tax of the OECD Two-Pillar framework: (i) rate of 15% instead of 20%; (ii) carve-out for economic substance (allowing firms to exclude 8% of assets and 10% of payroll from the base of the minimum tax in the first year), (iii) exemption of the domestic profits of US multinationals from the minimum tax (due to the non-participation of the United States and the suspension of the backstop measures allowing other countries to collect the taxes uncollected by the United States until at least 2026), and (iv) preferential treatment of refundable tax credits (which are not counted as negative taxes). A 20% minimum tax without loopholes would generate the equivalent of 16.7% of global corporate tax revenues; after the reduction of the rate to 15%, and the carve-out, US, and tax credit loopholes, revenues are reduced to about 4.8%, i.e., cut by a factor of three. Sources: EU Tax Observatory computations; see chapter 2 and Online Appendix for complete details.

Lähde: EU Tax Observatory: Global Tax Evasion Report 2024

Pääasiat – yleiset

Vuosisadan verouudistus:

- Hyödyt: veropohja vahvistuu, kansallinen tosiasiallinen suvereniteetti kasvaa, yritysten kilpailu tasapuolisemmaksi, hallinnolliset kulut voivat jopa laskea.

Veropohjaan jää yhä aukkoja:

- Suomen tuettava jatkossakin EU:ssa ja OECD:ssa veropohjaa tiivistäviä toimia ja minimiveron korottamista.
- Kansallista sääntelyä tarvitaan edelleen Suomen veropohjan turvaamiseksi (mm. korkovähennysrajoituksen ja väliyhteisölain tiukentaminen)

Pääasiat – esitys

1. Kotimainen täydennysvero perusteltu
2. Täydennysverotietojen julkisuus varmistettava
3. Täydennysveron kiertäminen estettävä – selvitys VM:ltä?
4. Sanktioiden riittävyyttä arvioitava – yrityksen koko huomioitava niiden tasossa