

CSR i företagsbeskattning

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Vad är CSR

- Frivilligt
- Brett åtagande
- Beakta fler än de "traditionella" intressena
- Transparens
- Genomsyra företagets dagliga agerande

Varför betalas skatt?

- Allingham & Sandmo (1972, 2005)
 - En ekonomisk-rationell fråga som handlar om upptäcksrisk, sanktionsnivå och skattebetalarens riskbenägenhet
- "The puzzle of tax compliance" (T.ex. Torgler 2008)
 - "Sociala normer" av betydelse (Boberts & Sweeney 2007)

Varför betalas skatt?

- Sociala normer antas kunna leda till att så kallad "over-compliance", "extra-role behaviour", uppstår (t.ex. Gunningham 2010, Tyler 2011)
- "Skattemoral"

Har företag skattemoral

- Inte företag men väl befattningshavare (ägare med kontroll, företagsledare, nyckelmedarbetare) (Thornton, Kagan, Gunningham 2009)
- Företag antas vara föremål för samma skattemoraliska överväganden som individer (Alm & Chandler McClellan 2012)
- Företagsledare torde som grupp dela "globala" värderingar om företagande

Associationsrättens inverkan

- Företagsledare och befattningshavare under restriktioner
- Bolagsrättens "vinstsyfte" – rättslig norm som leder till social norm "hönan eller ägget"
- Altruistiskt eller icke-altruistiskt?

Rättslig eller Social beskattning?

- Rättslig beskattning
 - Demokratisk process
 - Lagen styr (inkl SkfL)
 - Likabehandling inför lag
 - Objektivt formaliserat beslutsfattande
 - Låg risk för godtycke
 - Möjlighet till oberoende kontroll i domstol
- Social beskattning
 - ?

Skattelagens systematik föder ekonomiskt tänkande

- “The tax legislator often tries to steer citizens’ behavior to achieve all kind of policy goals. This way the tax legislator stimulates taxpayers to adopt a calculating attitude towards the tax system, breeding a rule-based mindset focused on tax planning.” (Gribnau, Leiden and Tilburg university)

“Gråzonsproblemet”

- För att såväl legala normer som sociala normer ska kunna följas måste vi veta deras innehåll
 - Legalt acceptabel skatteplanering respektive legalt oacceptabel skatteflykt (SkfL tillämplig “spirit of the law”) fastställs av domstolar efter inte sällan lång tidsutdräkt
 - Forskning visar att gråzoner föder skatteplanering (James Alm 2014)
 - Är moraljustering eller regeljustering bäst?
 - Förekomst av “KRAV”, “fairtrade” etc

AP fondernas etiska råd

“How high taxes should be, how taxes should be charged and how they should be distributed between various tax subjects are political issues not to be decided by financial market players. How the tax payments should be distributed between different countries are issues for the parliaments and tax authorities for the respective countries. Investors, companies and individuals should comply with the tax legislation and its application. They thereby have the right to reduce the tax payments by working within the boundaries of the law, with tax planning.”

AP fondernas etiska råd

“When companies use aggressive tax planning, the risks increase that the company’s and owners’ credibility is negatively impacted. Aggressive tax planning also entails an increased financial risk, which can affect the value of the company negatively. These are the main reasons why the Ethical Council and the AP Funds get involved in the tax issue.”

Aggressiv skatteplanering är inte definierat i lag:

HFD fann att “räntesnurror” inte stod i strid med lagstiftningens syfte “the spirit of the tax law (HFD 2007 ref 84)

AP fondernas etiska råd

- It can lead to tax legislation becoming more stringent so as to strongly reduce the company's future profits after tax.
 - *“Fångarnas dilemma”?*
- The company's reputation among customers and other stakeholders is negatively impacted if its tax behavior enters the lime light.
 - *Transparens, “mediamoral”, komplexa skattetekniska frågor*
- The risk that tax investigations and audits affect the company's tax expenses creates a financial uncertainty.
 - *Förutsebar lag? Förhandsbesked? Legal opinions?*
- There is also a risk that the relationships to local or national authorities are degraded, which can in turn entail delays in obtaining or losses of permits to conduct business.
 - *En klar risk men! God förvaltningsrättslig kultur?*

Nordea

- manages tax risks and opportunities proactively to ensure that the right tax is paid protecting shareholder value,
- manages levy costs and risks consistent with the tax laws and practices of the tax jurisdictions in which Nordea operates,
- aims at paying and reporting taxes in due time and with due consideration,
- strives at always considering tax issues from a group perspective, and
- aims at being compliant with local tax regulations and takes a commercial approach rather than a tax driven approach when operating its business.

Electrolux

Tax costs should be managed as any other cost within the Group. All employees engaged in tax matters must consider shareholder value in relation to the taxation **consequences of all aspects of the Group's business activities**

Short term gains through aggressive planning in the area of tax may, and likely will, have long term negative **consequences for Electrolux Group's brand, reputation and customer relationships**, and should therefore be avoided



Over the years H&M has applied a conservative and cautious tax policy. H&M complies with the OECD Transfer Pricing guidelines, which means that the profits are allocated and taxed where the value is created.

The overall aim of our tax policy is to reflect and support our business by ensuring a sustainable tax rate, mitigating tax risks in a timely and cost efficient way and complying with rules and regulations in the jurisdictions in which H&M operates.

H&M is present in many countries and by its presence contributes to society through various taxes and charges such as corporate tax, duties, payroll taxes and also indirectly through VAT levied on garments sold to customers.

AstraZeneca (comply with UK law)

Our approach is to manage tax risks and tax costs in a manner consistent with applicable regulatory requirements and with shareholders' best long term interests, taking into account operational, economic and reputational factors.

Substantive business transactions, for example acquisitions and divestments, intragroup trade and expansion in global markets, determine our approach to tax planning and consequent tax liabilities.

We access government sponsored tax incentives where appropriate and in line with substantive business activities (e.g. UK patent box and R&D tax credits).

AstraZeneca (comply with UK law)

The company's approach to tax risk is integrated within our broader business risk management and compliance framework. Our focus is on the discovery, development and commercialisation of prescription medicines to meet our commercial strategic objectives. We manage tax risks in the context of substantive business transactions.

AstraZeneca's processes, policies and governance operate to ensure compliance with tax laws and regulations in the territories where we operate and are designed to identify and mitigate material tax risks. In the event that applicable laws and regulations are subject to interpretation, we seek appropriate assurance regarding the position taken (e.g. in relation to transfer pricing matters through advance pricing agreements or intra-government mutual agreement procedures).

Husqvarna (no policy?)

The Group contributes to economic development for example by paying wages, contributing to pensions and social security plans as well as by paying taxes.

From 2013, new restrictions on tax deductibility of interest expenses on intra-group loans apply in Sweden. Interest is only deductible provided one of two exceptions is satisfied: i) the loan is mainly motivated by business reasons, or ii) the interest beneficiary is taxed at income tax rate of at least 10% and the loan is not merely tax driven. At the moments it is not clear how these exceptions will apply. *For this reason, Husqvarna Group has made provisions to mitigate potential exposure related to these restrictions.*

Academedias (in Swedish)

Skatteintäkter är en viktig källa för samhällets välfärd. Bolagsskatten utgör ungefär 5% av Sveriges totala skatteinkomster. Såsom Sveriges största privata utbildningsaktör är det viktigt för AcadeMedia att betala rätt skatt.

AcadeMedia ska följa lagar och regler i skattelagstiftningen i de länder där vi verkar. I de områden där reglerna är otydliga ska koncernen agera klokt, försiktigt och transparent.

AcadeMedia ska vara affärsmässigt i synen på sin skattekostnad men samtidigt inte agera i gråzoner eller ägna sig åt aggressiv skatteplanering. Med aggressiv skatteplanering avses transaktioner som inte har något affärsmässigt syfte annat än att minska skatten eller transaktioner som kan äventyra AcadeMedias rykte och anseende som ansvarsfull samhällsaktör.

Academedias

- AcadeMedia har inga aktieägarlån. Skatten hade kunnat optimeras ytterligare genom aktieägarlån med avdragsgilla räntor (s.k. räntesnurror). Detta har aldrig varit aktuellt för AcadeMedia.
- AcadeMedia har externa lån för att finansiera sin verksamhet. Helt i enlighet med gällande regelverk för alla företag, kommuner m fl så är dessa kostnader avdragsgilla.
- AcadeMedias verksamhet har historiskt genererat stora förluster. Gällande regelverk ger möjlighet att kvitta tidigare förluster mot framtida års vinster. Det finns regler för hur många år man måste ha ägt en verksamhet för att dessa tidigare förluster ska kunna kvittas. AcadeMedia följer detta regelverk.