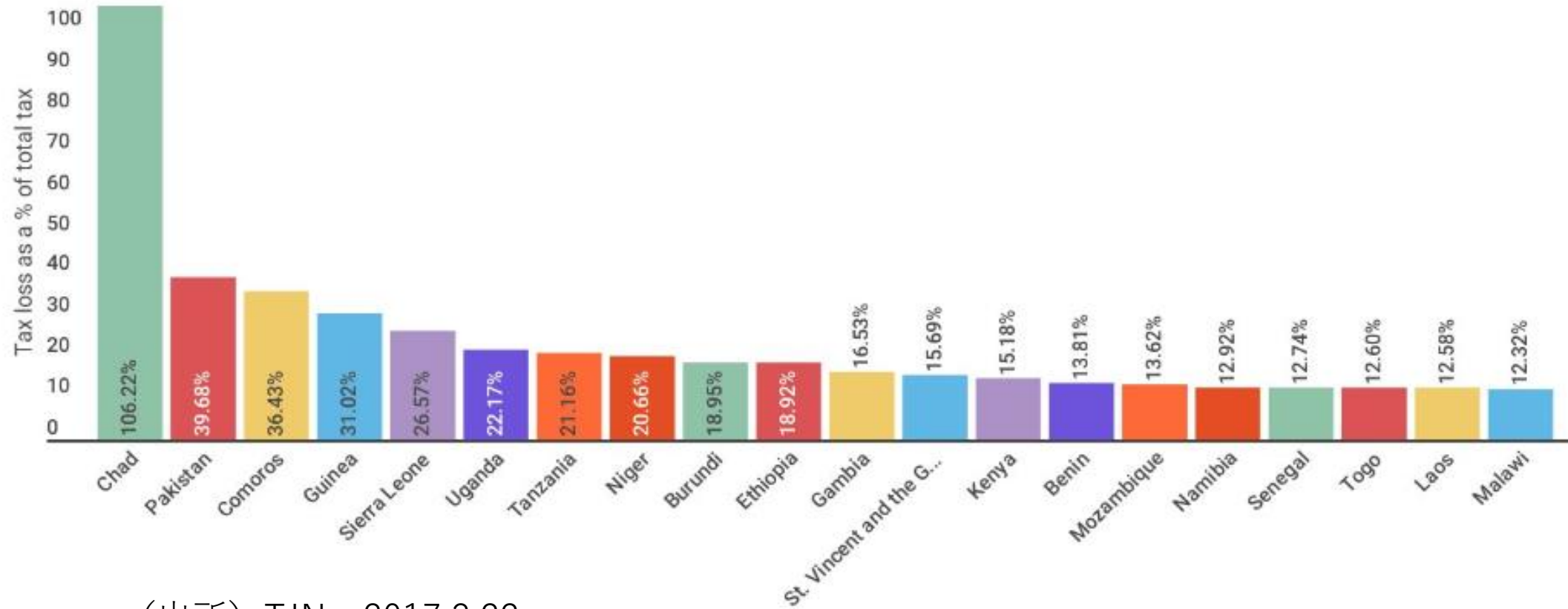


# タックスヘイブンの何が問題か

# ①各国の税収を奪う (2)

多国籍企業による税収損失の総税収に対する比率

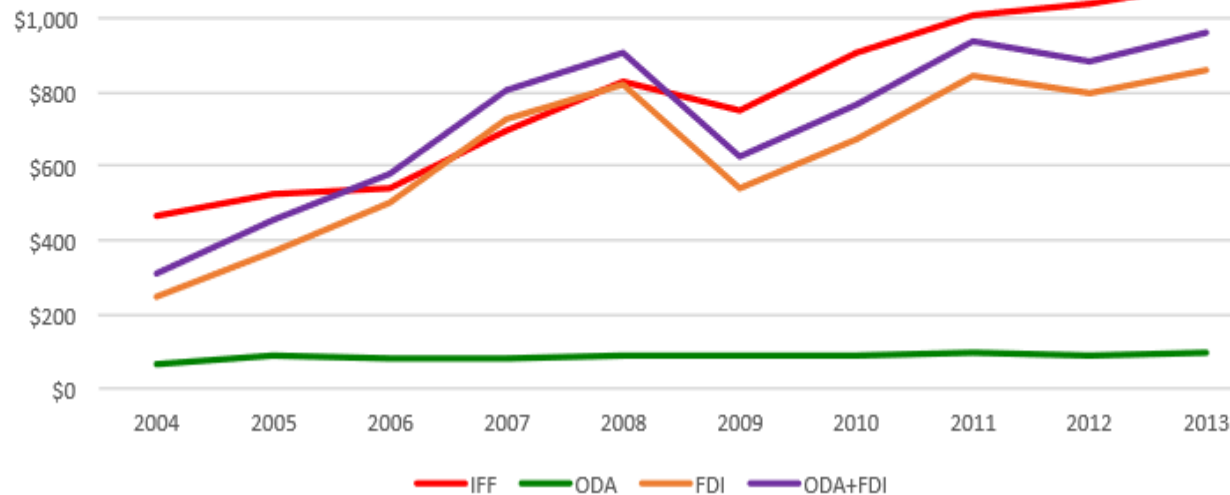
## Estimated Tax Loss (percent Total Tax)



(出所) TJN 2017.3.22

# タックスヘイブンの何が問題か ②途上国の富を奪う

**Illicit Financial Flows, Official Development Assistance, and Foreign Direct Investment, 2004-2013**  
(in billions of nominal U.S. dollars)



Global Financial Integrity“ Illicit Financial Flows from Developing Countries: 2004-2013” Dec. 2015

## 国連SDGs (17の目標)

**Goal 16.** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

**16.4** By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

“We will make sure that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created”  
(「国連アジアパシフィック行動目標」2015.7)

国連は不法資金流出 (IFF) の前向きな定義を取り入れる努力をすべきだ。それは開発金融の基本的な部分であり、脱税、腐敗はもちろん、多国籍企業や支配層の税逃れなど、各国の税の基盤を失わせる社会的に好ましくない濫用的な行為を認識すべきだ。

(Global Alliance for Tax Justiceが昨年12月、ESCAP (国連アジア太平洋経済社会委員会) に送付した書簡)