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Item 04 – Proposed Membership for GRI Technical Committee on tax and payments to government

For GSSB discussion and approval

Date 3 November 2017

Meeting 30 November 2017

Description This paper sets out a recommendation by the Standards Division to add an additional member to the GRI Technical Committee to develop draft recommendations on disclosures on tax and payments to government.
The GSSB is requested to discuss and approve this proposed membership.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit www.globalreporting.org.

1. *Background*

In the draft [project proposal](#) for Disclosures on tax and payments to government, the GSSB confirmed its intention to form a Technical Committee (TC) that would develop an initial set of recommended disclosures.

The high-level viewpoints to be included in the TC were discussed during the GSSB virtual meeting on 24 May 2017. During this discussion, the GSSB agreed that it was important to have representation from Business, Investors, Civil Society, Labor, and Mediating Institutions. It was also emphasized the importance of including strong technical tax accounting expertise within the TC, as well as knowledge of existing reporting frameworks and the linkages between tax and the broader sustainable development agenda.

2. *Selection process and criteria*

In line with the GSSB's due process protocol, the following Technical Committee (TC) members were appointed by the GSSB in July 2017:

- Daniel Bertossa, Director of Policy and Governance, Public Services International, France, Constituency: Labor
- Andy Cale, Head of Financial Reporting, Tax, Vodafone Group Plc, UK, Constituency: Business,
- Alex Cobham, Chief Executive, Tax Justice Network, UK, Constituency: Civil Society Organization
- Ross Lyons, Head of Tax, Rio Tinto, UK, Constituency: Business
- Richard Murphy, Professor of Practice in International Political Economy, City University, London. Also, Director of Tax Research UK, UK, Constituency: Mediating Institution
- Vaishnavi Ravishankar, Manager, Corporate Governance, UN PRI, UK, Constituency: Investment
- Robert M. Wilson Jr., Investment Officer, MFS Investment Management, USA, Constituency: Investment

The principal criterion for selecting TC members is relevant knowledge and experience relating to tax reporting and disclosure.

In addition, the following criteria are considered:

- Relevant knowledge of sustainability reporting
- Familiarity with the needs of users of sustainability reports
- Related experience with multi-stakeholder initiatives
- Understanding of and willingness to work in a consensus-based multi-stakeholder TC
- Ability to participate in TC meetings held in English and provide written English feedback when requested

37 *3. Proposed Project Technical Committee Member*

38 Upon review of the membership and research and expert discussions in preparation of the
 39 Technical Committee deliberations the Standards Division identified that a specific perspective
 40 was still lacking: the professional service/ accounting firm that advises clients on tax strategies,
 41 arguably a key player. This perspective is crucial in understanding the status quo and the evolving
 42 consultancy services offering.

43 The Standards Division proposes to add the following mediating institutions representative. The
 44 candidate was identified in consultation with Accountancy Europe who was approached to assist
 45 in identifying a qualified expert.

Mediating Institutions	
Candidate: Eelco van der Enden	
Job title: Partner	Bio: Eelco leads PwC’s Tax Strategy & Operations practice and has nearly 30 years of experience. Before joining PwC in 2007 he worked for various multinationals as head of tax, treasury, risk management and corporate finance. He supports businesses, governments, tax administrations, intra-governmental organizations and NGO’s in their endeavors to design and implement sustainable tax compliance strategies. As part of this process, he advises on and implements solid foundations for ameliorating tax compliance infrastructures by building performance measurement systems and innovative audit strategies. He is a lecturer at various European universities, Chairman of the Tax Policy Group of Accountancy Europe. Eelco has published more than 40 articles on tax governance and is chief-editor of Tax Assurance Magazine.
Organization: PricewaterhouseCoopers	
Region: Europe (Netherlands)	