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Item 05 – Summary of GSSB vote for the replacement of a membership for GRI Technical Committee on tax and payments to governments

For GSSB information

Date	13 June 2019
Meeting	27 June 2019
Project	Disclosures on tax and payments to government
Description	This paper sets out a summary of the GSSB electronic vote held in May 2019 to approve the replacement of a membership for the GRI Technical Committee on tax and payments to governments.

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.

Summary of GSSB vote for the replacement of a membership for GRI Technical Committee on tax and payments to governments

On 1 May 2019, the GSSB was presented with *Item 01 – Proposal for replacement of membership for GRI Technical Committee on tax and payments to governments* via email. A new member was proposed as a replacement for an existing member from the investor constituency who recently notified the Standards Division of their withdrawal from the Technical Committee.

In the absence of GSSB meetings in April and May 2019, the GSSB was requested to vote on the proposed membership replacement via electronic means. See [Annex I. Email record from 1 May 2019 'Approval requested: Replacement of membership for GRI Technical Committee on tax and payments to governments'](#) for a record of the correspondence.

GSSB members Loredana Carta, Peter Colley, Evan Harvey, Kirsten Margrethe Hovi, Vincent Kong, Judy Kuszewski, Corli le Roux, Robyn Leeson, Tung-Li Mo, Jennifer Prancing, Gustavo Sinner, Kent Swift, Rama Krishnan Venkateswaran, Michel Washer and Julia Wilson have **all submitted their vote and unanimously approved the proposed membership replacement** described in Item 01. See [Annex II. Consolidated GSSB email responses](#) for a consolidated overview of GSSB member responses and comments.

One GSSB member raised concerns about the imbalance of regional representation in this Technical Committee, and while this member voted to approve the proposal, they suggested that for future reference, broader global coverage, for example from emerging / developing economies, be sought – to the extent that experts are available.

23 Annex I. Email record from 1 May 2019
24 ‘Approval requested: Replacement of
25 membership for GRI Technical
26 Committee on tax and payments to
27 governments’

From: GSSB Secretariat
Sent: Wednesday, 1 May 2019 14:38
To: Corli le Roux; Evan Harvey; Gustavo Sinner; Jennifer Princing; Julia Wilson; Kenton Swift; Kirsten Hovi; Loredana Carta; Michel Washer; Peter Colley; Rama Krishnan Venkateswaran; Rob Leeson; Tony Mo; Vincent Kong; J Kuszewski [contact information removed]
Cc: Bastian Buck; GSSB Secretariat; Mia D'Adhemar [contact information removed]
Subject: Approval requested: Replacement of membership for GRI Technical Committee on tax and payments to governments
Importance: High

Dear GSSB members,

With this email we would like to seek your approval to add a member to the GRI Technical Committee on tax and payments to governments. This new member is being proposed as a replacement for an existing member from the investor constituency who recently notified the Standards Division of their withdrawal.

Please find attached the proposed membership for your approval: [Item 01 – Proposal for replacement of membership for GRI Technical Committee on tax and payments to governments.](#)

Please kindly **submit your vote by 10:00 am CEST on Friday 10 May by replying to this email** and writing your name and an ‘X’ under ‘Yes’ or ‘No’ in the table below. Please copy Bastian Buck [contact information removed].

Approval of <i>Item 01 – Proposal for replacement of membership for GRI Technical Committee on tax and payments to governments</i>		
Name of GSSB member	Vote	
	Yes	No

Please do not hesitate to contact Mia d'Adhemar [contact information removed] in case of any questions about the proposal.

Thank you and kind regards,

Laura Espinach

28 **Annex II. Consolidated GSSB email responses**

GSSB member	Vote			GSSB member's comment	Standards Division's response
	Received	Yes	No		
Kent Swift	Wed 01/05/2019	X			
Julia Wilson	Wed 01/05/2019	X			
Judy Kuszewski	Wed 01/05/2019	X			
Jennifer Princing	Wed 01/05/2019	X			
Evan Harvey	Wed 01/05/2019	X			
Kirsten Margrethe Hovi	Wed 01/05/2019	X			
Peter Colley	Thu 02/05/2019	X			
Robyn Leeson	Thu 02/05/2019	X			
Vincent Kong	Thu 02/05/2019	X			
Michel Washer	Thu 02/05/2019	X			
Gustavo Sinner	Thu 02/05/2019	X			
Loredana Carta	Wed 08/05/2019	X			
Tung-Li Mo	Thu 09/05/2019	X			
Corli le Roux	Fri 10/05/2019	X		Having recently joined the GSSB, I note that the Technical Committee (excluding the two resignations) has 3 representatives from the UK, with the remaining 3 members being from USA and Europe. The new member being proposed is also from the	The issue of regional representation was acknowledged by the GSSB when it approved the original composition of the Tax Technical Committee: "The GSSB stressed concerns regarding regional representation. The SD informed that it had

				<p>UK. I would suggest that for future reference, broader global coverage, for example from emerging / developing economies, be sought – to the extent that experts may be available. This will enable broader perspectives at the TC level (particularly on jurisdictionally complex topics such as tax), which will increase the robustness of the standards creation process while supporting the legitimacy of the standards as being global. In the current instance, the replacement being proposed clearly brings very valuable expertise and knowledge, and hence I support the appointment.</p>	<p>taken effort in trying to find balance, however did struggle with finding commitment from those underrepresented regions. The GSSB concluded to add a note with the intention to raise more interest.” These minutes can be accessed here.</p> <p>For the current member replacement, however, to ensure continuity of perspective and familiarity with the topic, the Standards Division had to rely on UN PRI to identify a member of their Global Investor Taskforce on Corporate Tax Responsibility. In combination with the short turnaround time to bring a replacement on board before the Committee would resume its work, this limited the Standards Division’s options in recruitment.</p> <p>It remains the Standards Division’s and the GSSB’s intent to strive for a better regional representation in future expert groups. The Standards Division will also continue to work through GRI’s regional hubs to ensure stronger global engagement in the tax Standard development process.</p>
Rama Krishnan Venkateswaran	Wed 15/05/2019	X			