

Graphical Abstract

Tax aggressiveness and corporate SDG reporting

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Highlights

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Abstract

We study the association between level of SDG reporting in CSR reports or annual reports and the level of tax aggressiveness. We argue that companies engaging with the SDGs for intrinsic, ethical reasons will be likely to shun tax aggressive behaviour and behave as responsible tax paying corporate citizens. In contrast, corporations reporting on the SDGs for the purpose of reputation management, while in fact showing poor sustainable development performance would be more likely to show tax aggressive behaviour.

Keywords: tax aggressiveness; SDGs; CSR reporting; sustainable development; corporate citizen

1. Introduction

1.1. The role of the private sector in the 2030 Agenda

The private sector is acknowledged as a major driver of productivity, inclusive economic growth and job creation United Nations General Assembly (2015), Whait et al. (2018)

References

- United Nations General Assembly, 2015. Transforming our world: the 2030 Agenda for Sustainable Development. doi:10.1007/s13398-014-0173-7.2, arXiv:arXiv:1011.1669v3.
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