

TAXES, SOCIAL RESPONSIBILITY AND TAX ADMINISTRATIONS

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SYNOPSIS

The purpose of this article is to develop aspects related with the Corporate Social responsibility (CSR) and their application to the tax administration field. For this, the concept of CSR is introduced, along with those of sustainable development and socially responsible investment, commenting on taxation and social responsibility aspects (tax compliance, tax incentive and non-fiscal or "extra-fiscal" taxation). It concludes with examples of application of this responsibility in tax administrations, mentioning the cases of Chile and Argentina, indicating guidelines and situations that administrations may consider in relation to this topic.

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The social responsibility concept is directly related to the “Corporate Social responsibility” (CSR).

This last concept, however, has a wider meaning, since this responsibility must be developed by the State, the citizens and the enterprises.

The State must play a role in social aspects, applying public policies ensuring the education, health, work and social inclusion.

Citizens, in turn, are involved in this concept as consumers or users.¹

Similarly, companies have begun to consider that they should develop “social responsibility”, adding social objectives along with their goal of generating profit.

Corporate Social responsibility (CSR) is included in respect to ethics, people, the community and the environment in daily business activities and in the strategic decisions, in order to have a dedicated and honest way of doing business.²

The official recognition of CSR took place at the World Economic Forum held in Davos in 1999, where an important global compact on Social responsibility was agreed.

In this regard, the European Commission has published a Green Paper, on July 18, 2001, on “Promoting a European framework for corporate social responsibility”.³

Thus, for the CSR concept, these entities would assume social objectives.

1. Kliksberg states that when citizens request CSR, they request at least the following aspects: 1. Staff policies which respect the labor rights and favor their development. Fair wages, training, elimination of gender discrimination, etc. 2. Transparency and good corporate governance. Permanent Public information and elimination of conflicts of interests. 3. Fair play with the consumer. The products must be of good quality, at reasonable prices and, above all, healthy. 4. Active environmental protection policies. Enterprises must be converted into environmentally clean, and collaborate in the global agenda of environmental topics. 5. Joining the common welfare general issues. There is an expectation that private companies collaborate in public policies, in strategic alliances with the civil society. The aim is not to have private companies replacing public policy (In a democracy the education, health, work and inclusion are guaranteed to citizens), but they have to be creative and reliable partners. 6. Not practicing a double code of ethics. CSR codes must be the same in all countries and there should be consistency between the CSR discourse and the practice, Sen, Amartya y Bernardo Kliksberg, “Primero la Gente: Una mirada desde la ética del desarrollo a los principales problemas del mundo globalizado”, Ediciones Deusto, 2007, Chapter 12 “El rol de la responsabilidad social empresaria en la crisis”, page 314.

2. Wainstein, Mario and Casal, Armando. “El medio ambiente en la auditoría financiera”, Errepar, Profesional y Empresaria (D&G), Tome VII, June 2006. This Social responsibility includes a set of approaches, ideas, initiatives and practices to establish from the company, under a broad scheme of possibilities and in a non-formal process of changes in the way of its implementation, Montivero Araya, Paul, Montivero Araya, Pablo, “La responsabilidad social en la visión de la empresa actual”, en “RSE y Trabajo decente en la Argentina- Contexto, desafíos y oportunidades”, Programa Conjunto PNUD/CEPAL/OIT, Ministerio de Trabajo, Empleo y Seguridad Social, Argentina, 2009, page 134

3. With regard to Spain, in 2008 a State Council of Social responsibility for enterprises was created, responsible for encouraging and promoting Corporate Social responsibility policies (Real Decreto 221/2008). Article 39 of the law 2/2011, March 4, on sustainable economy, declared the need of public authorities to promote CSR, stating: “in order to encourage enterprises, public or private organizations, especially small and medium and individual companies, to incorporate or develop social responsibility policy, in order for public administrations to maintain a social responsibility policy, spreading the knowledge of best practices and encourage their study and analysis on the effects of corporate social responsibility policies on competitiveness.”

With regard to the autonomous communities, Extremadura has been the first autonomous community which has approved a social responsibility law (Act 15/2010), Ruiz Garijo, Mercedes “Más de diez años de Responsabilidad Social Empresarial. ¿Para cuándo su regulación jurídica y el establecimiento de incentivos fiscales ?” Revista Vasca de Economía Social – Gizarte Ekonomia Euskal Aldizkaria-Gezki , N° 7,2011, pages 29 to 49.

In this sense, a company with commitment to social responsibility should address the following aspects:

- Compliance with law
- Ethical standards
- Transparency of information
- Improvement in the quality of relationship between shareholders, employees, customers and suppliers
- Respect for the environment
- Commitment to the development of societies in which the company is present

Communication strategy

Organizations affect the environment in which they operate, and they must assume a social responsibility in this regard, considering the aspects requested by some users (referring to social, ethical, ecological or environmental issues).

It is important to develop the company's social responsibility, its relationship with the State, the customers, suppliers, other entities, and the community in general, and the information provided by the entity on its activities with immediate or future environmental and social impact must be available for users.

With respect to CSR, through the Sustainability Balance,⁴ the improvement of management and dialogue with the interested parties, i.e. the "stakeholders" is expressed.⁵

There are two objectives to this communication strategy:

1. Submit a description of the responsible management of the Organization to "stakeholders" in the social, environmental, and economic field in a detailed and transparent way.

Graphic 1



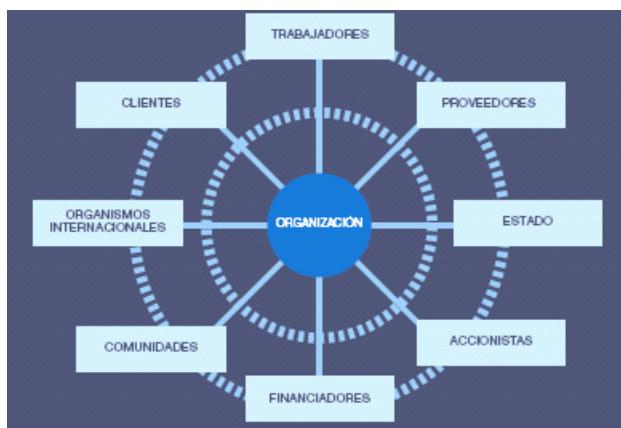
Source: PricewaterhouseCoopers, Bolivia.

4. PricewaterhouseCoopers, Bolivia, 2005. This information and graphs are on Web page www.pwc.com.

5. Costanza indicates that 'stakeholder involvement' process is a key in the search for sustainability in organizations, and that the solutions to the problems of sustainability will be effective if it is fair and equitable for all stakeholders, including future generations and other species, in Costanza, Robert "Ecological Economics:" "Reintegrating the study of humans and nature", Ecological Society of America, Ecological Applications, Vol 6, no. 4, pages 978 to 990, 1996.

2. Satisfy the stakeholders' information needs.

Graphic 2



Source: PricewaterhouseCoopers, Bolivia.

In general, it can be said that with time a social conscience for the care of the environment has developed; aspects related to human rights, ethics, and the role of the Government, among others. For this reason, companies want to participate and be involved in these issues.

In this article we introduce the reader to the CSR, sustainable development and the socially responsible investment issues, commenting on taxation and social responsibility aspects (tax compliance, tax incentives and non-fiscal or extra-fiscal taxation), concluding with examples of application of this responsibility in tax administrations, providing guidelines and situations that may be considered by the authorities in relation to this topic.

1. SUSTAINABLE DEVELOPMENT AND ORGANIZATIONS

The sustainable development concept arises from an economic development model that allows meeting current needs without endangering the future needs. The market, from the economic theory point of view, faces producers and consumers of this generation, and doesn't consider the future generations' needs; therefore, an inter-generational solidarity effort should be made.

From this perspective, enterprises cannot be isolated from these issues, even more when considering that production processes are among the main causes of the environmental damage.

Fronti de García⁶ states reasons that "stimulate" enterprises to be concerned with CSR and environmental issues; some of them are the following:

- The existence of an increasingly demanding legislation.
- The relationship between companies and customers is of growing importance in the value chain.
- The pressure exerted by consumers, environmental groups, and neighborhood associations, etc.
- Ethical responsibility.

In a globalized economy, there are certain conditions that affect businesses: More precarious work, short-term views, virtual mobility of capital, and weakness of international political bodies which face business issues. As a consequence, a new ethic business is developed, which objective is fighting and preventing potential corruption and economic violence.⁷

6. Fronti de García, Luisa "Responsabilidad Ambiental Empresaria-Informes Contables-", Fondo Editorial Consejo, Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires, 2009, page 24

7. Fulao Gómez, Juan Carlos, "Tiempos de la Economía, épocas de inequidad", editions cooperatives, Argentina, 2005, page 207. In this work, the author develops aspects of responsibility and the need for ethics, the following subtitles: 1. Ethics of values. 2. Values and globalization. 3. Applied ethics and Social responsibility. In the taxation field, also have developed these ethical aspects and corporate responsibility, in Sivieude, Olivier "Ethics and Corporate Responsibility in the Tax Administrations", CIAT General Assembly N °. 42, Antigua, Guatemala, 2008.

Ethics in organization

Ethical theories are examined and analyzed by business ethics and businesses are considered as a social practice. There are three areas which correspond to three business levels:⁸

1. Micro-ethics is responsible for rules of fair exchange between two individuals.
2. Macro-Ethics is the area where businesses operate.
3. Moral ethics, extending the first domain to the basic unit most prominent in current trade: the Corporation.

Corporate environmental responsibility is considered by environmental or green investment funds, investment groups that take into account if entities issuing titles or shares comply with environmental requirements in the production and marketing of their products. In these cases, we face the ethical investor.

Ethical investor

This is a type of investor who, when making an investment decision, examines not only the traditional performance and risk factors but other additional factors that must comply with ethical demands regarding the investment.

The corporate environmental responsibility, understood as the concern of the company's management with the impact of their activities on the environment, is included within these requirements, affecting the organization's internal and external aspects.⁹

This type of investor will select its investment portfolio, excluding companies which do not comply with the environmental legislation or have received fines for damaging the environment.

By contrast, they will invest in companies that recycle products, are energy-saving and have a waste management policy. This investor will select its portfolio investment for a maximum performance with a minimum risk, but weighting environmental factors in his investment.

As a result, there is an increasing interest by investors to analyze the companies' responsible corporate behavior, mainly, the socially responsible investment (Sri), which is promoted by institutional investors, using a portfolio selection criterion related to Social responsibility.

These conditions (or filters) are used with negative or mutually exclusive prospects (not investing in companies that do not incorporate certain criteria or which operate in activities considered socially, environmentally or morally harmful) or with positive prospects (by investing in companies with good practices in terms of Social Responsibility or evaluated by specialized indexes).¹⁰

Current examples are the ethical investment indexes, such as the U.S. Domini 400 Social Index, which includes an ethical impact study for 400 American companies, and which is internationally recognized and is part of the Standard & Poors 500 investment index.

8. Fulao Gómez, Juan Carlos, "Ámbitos de la ética de los negocios- Dominios de Responsabilidad Social", SIRSO, Rio de Janeiro, 2012, page 3.
 9. García Fronti, Ines 'Responsabilidad social empresarial. "Informes contables sobre su cumplimiento", EDICON, Fondo Editorial del CPCECABA, December 2006. The author develops the theory of the "stakeholders", or multiple groups interested in the activities of the company, and the theory of the "stockholder" or shareholder, indicating that in a social reality both theories co-exist, pages 26-27.
 10. Moreno Izquierdo, José "Responsabilidad Social Corporativa y Competitividad: una visión desde la empresa", BBVA, 2004. A publication of interest from the business point of view, which has been published by the Harvard Business School, which develops commercial aspects to a "green trade strategy", where different authors delve aspects such as "the road to a natural capitalism", "competitive advantages in a warming planet", "what every Executive should know Global warming", etc., in "Harvard Business Review on Green Business Strategy", Harvard Business School Press, U.S.A., 2007.

Regarding social responsibility, Nuñez has developed the main indicators used in CSR initiatives, including the Global Reporting Initiatives and the Guidelines for Multinational

Enterprises (OECD). She also highlighted the importance of measuring different indicators through the stock market Dow Jones Sustainability Index (DJSI) and the FTSE4Good.¹¹

2. TAXES AND SOCIAL RESPONSIBILITY

Tax compliance

In term of taxation, some practices are considered socially responsible.

Socially responsible companies are those which duly meet their tax duties. They are companies that do not seek to minimize their taxes through aggressive tax planning or offshore regimes.¹²

The minimization of taxes hurts the State and represents an unfair behavior compared to the rest of the citizens that must pay higher taxes as a result of tax evasion and see how states decrease social spending in budgets.

The use of tax havens is a socially irresponsible practice, and has been one of the main causes of the current economic crisis, particularly in the financial field.¹³

Rosembuj¹⁴ indicates that the minimum tax is the one adjusted to the collective needs and sufficient for the financing of public goods needed by the community; i.e. it is the cross point between collective needs and private interests.

In this sense, the minimization of tax is any program, scheme or strategy, to avoid or evade the minimum tax compliance. It is a breakdown of social values due to excessive individual interest.

Regarding corporate social responsibility, the minimum tax must be duly paid (as well as not to exploit child labor nor damage the environment), as part of the correct behavior of a company.

11. The author develops an interesting comparison between these indices, in aspects of corporate governance, environmental management, a human rights and labor standards, in Nuñez, Georgina "Corporate social responsibility in a Sustainable Development Framework", ECLAC, United Nations Environment and development series, 72, November 2003, Chile.

12. The European Commission stated in a communication, that can be considered aggressive tax planning violates the principles of social responsibility of enterprises, in "Communication on a renewed strategy of the EU for 2011-2014 on the social responsibility of enterprises", European Commission, COM (2011) 681 final, Brussels, on 25-10-2011.

13. Ruiz Garijo, op. Cit. in 3 page 33.

14. Rosembuj, Tilio "Minimización del impuesto y responsabilidad social corporativa". Editorial el fisco, 2009, Barcelona, page 13. Avi-Yonah indicates the society should not be allowed a strategic behavior that consists exclusively in the minimization of taxes, in Avi-Yonah, Reuven S. "Corporate Social Responsibility and Strategic Tax Behavior", Symposium on Tax and Corporate Governance, Munich, December 2006, and co-organized by the International Network for Tax Research (INTR), the Max Planck Institute for Intellectual Property, Competition and Tax Law and the German IFA branch, page 28.

This CSR is particularly strong with respect to civil society, the market and the State as an organization:

Table 1
CSR and its relationship with civil society, the market and the State.

Regarding civil society	CSR to society means commitment to correctness and respect to workers, consumers, citizens, as users of the environmental assets. It is a set of voluntary actions above and beyond the minimum legal requirements.
Market	The value of the company in the market is the maximization of benefits, but also the acquisition of credit or reputation worthy of added value in addition to the strict financial results. Corporate social responsibility on the market means fair competition, transparency in accounts and integrity in economic behavior.
State Organization	Corporate fiscal responsibility regarding the State implies compliance with tax obligations, the Social Security and proper application of State aids. The minimization of tax harms not only tax interest of the State but also fair competition and collective needs of citizens, who must support more tax due to tax evasion or avoidance.

Source: Own creation, from Rosembuj.¹⁵

Therefore, and as we have mentioned, socially responsible companies are those which properly comply with their tax obligations.¹⁶

As stated by Sanchez Huete,¹⁷ socially responsible planning does not imply an alternative to higher taxation.

From the analysis of a social responsible tax planning, it indicates that "planning is more socially responsible when the company chooses the tax options that give greater social benefits within the SR scope. At the end, strict fiscal criteria will not be essential for planning, but other criteria with social impact will be. The social responsible planning results in extra-fiscal planning to the extent that it goes beyond taxation but does not stand apart from it".

15. Rosembuj, Tulio *Op. Cit.* in 14 pages 77 and 78. In this regard, the author indicates that the company has full right to the benefit and maximizing its profit, provided that its activity is compatible with the society, the market and the State. Also indicates ".there lays the difference between legitimate logic of the economic initiative and the illegitimate logic: the criminal enterprise which heritage is derived from the concealment of funds (money-laundering) and has a conduct of opacity, corruption and betrayal of the competition".
16. Rosembuj indicates that the starting point of the society "is a debt that their owners contract from the source with the State, the market, with civil society. Thus, when a company is socially irresponsible (not so much with failure to comply with their tax obligations, but with the pursuit of tax havens that allow it to minimize its taxes) it not only harms the collective citizen (who will bear a greater tax burden) but that there is a serious breach of the social contract with the State, which is serving society, and in any case non-compliant citizens and businesses should not be left unaccountable. Ultimately, the tax "is a sign of correct behavior, corporate social responsibility", Rosembuj, Tulio "El abuso del derecho y la realidad económica", *Quincena Fiscal Aranzadi*, number 5, 2008.
17. Sánchez Huete, Miguel Ángel "Hacia una planificación fiscal socialmente responsable. La planificación ultrafiscal", *Quincena fiscal: Revista de actualidad fiscal*, volume 7, 2010.

Tax incentives

The companies that decide to be social responsible should be encouraged through tax benefits.

When a company is socially responsible, in principle it is obviously performing a public function.

This represents a saving of public spending. When these enterprises achieve general interest objectives, public authorities have a lesser task, requiring fewer public resources to meet the citizens' demands in those areas.

If the socially responsible enterprises, therefore, contribute through their actions and policies to less public spending, obviously when it comes to paying their taxes they should contribute to a lesser extent than enterprises that do not show any social commitment.

This compensation can be done by establishing tax incentives.¹⁸

If the company is required to be socially responsible, there is a saving of public spending thanks to this performance and this justifies the application of such incentives by the State.

These incentives may be direct or indirect, depending on whether certain subsidies and subventions are granted or if tax benefits are created.¹⁹

These tax incentives should be applied after carefully considering each tax system principles, and taking into account that the CSR:

- Is not a reward for good behavior
- does not exempt the company from compliance with its legal obligations,
- is voluntary and somehow superior to the company's legal obligations.²⁰

Therefore, we cannot confirm that a company is socially responsible only if they respect, for example, their workers' labor rights.

The beneficiary of tax incentives is a company or entity (Association, Foundation, cooperative) which carries out a business activity and that satisfies a public need.

This function corresponds in theory to public authorities; and there are criticisms of the private sector replacing the public service.²¹

Here the general interest and private interests are joined, both being complementary to social welfare interests.

18. Avi-Yonha, *Op. Cit.* in 14 page 26, indicates that the Government has different options when it comes to promoting a specific policy: it can directly regulate, can directly subsidize certain activities, or may indirectly subsidize them through the tax system. Thus, in the field of CSR, it is considered that the tax is an ideal tool to encourage companies to assume certain social responsibilities that, in principle, seem to correspond to the State.

19. Ruiz Garijo believes that tax benefits are more effective instruments to promote CSR; since direct aid depend on annual budgets, with the uncertainty that this creates., and in turn these supports are rigid mechanisms while the incentive or tax benefit are flexible, in *Op. Cit.* in 3 page 39.

20. Ruiz Garijo, *Op. Cit.* in 3 page 39. The author also develops three precedents to analyze: 1) fiscal incentives in favor of CSR in the taxes of companies (IS) and the tax to the physical person income (income tax) applied in the common territory and the provincial territory of the Basque country, establishing deductions in environmental investments, improvement of working conditions, etc. (2) the tax regime of non-profit entities, to which Ruiz Garijo proposes to call them as RSO (social responsibility of organizations). In Spain, in non-profit entities fiscally stimulated social responsibility is given by the dominance of the SGIs in the development of their activities, and therefore, in the absence of profit. Reflected in socially responsible practices, like not giving back certain charges or not distribute heritage, in the event of dissolution, and lucrative entities (and that they not pursue aims of general interest), and 3) CSR in Extremadura, which establishes a deduction of 100% of payments for legal documents and 10% of the tax on unbuilt lots and damaged buildings taxes on production and transportation of energy, among other taxes. These benefits apply to enterprises declared "Empresa socialmente responsable de la Comunidad Autónoma de Extremadura".

21. Friedman develops in the article critical aspects of enterprises' social responsibility, opining that in his view entrepreneurs seek to always maximize their profits from their point of view, and that there are functions of the public power that businesses cannot develop, in Friedman, Milton "The Social Responsibility of Business is to Increase its Profits", *The New York Times Magazine*, September 13, 1970. Sanchez Huete indicates in this respect that social responsibility must not be an excuse or pretext to leave to the private sector the promotion of values and social rights, and that the promotion of entrepreneurship, in actions of general interest, should not be assumed as a mere cost, the cost of outsourcing one more public service, in Sánchez Huete, Miguel ángel "La responsabilidad social y su fomento de través de normas tributarias", in "Ética y Responsabilidad ante la crisis", María Ángeles Árraez Monllor y Pedro Francés Gómez (Eds. Lits.), Ediciones Sider S.C., España, Mayo de 2010, páginas 151 a 172, página 161.

The application of these tax incentives should be done cautiously so they are not just for marketing but they do raise awareness of the company's responsibility regarding social welfare.²²

Ruiz Garijo also mentions that the CSR should be regulated at national and international levels, and he develops a list of good practices that would be within the CSR framework and for this purpose, a public entity should be competent to certify the CSR.²³

Non-fiscal or extra-fiscal taxation

Strategies for social responsibility can be developed within the non-fiscal (extra-fiscal) taxation concept, following social interests linking this responsibility to what non-fiscal (extra-fiscal) taxation implies.

Through the extra fiscal character of taxes, economic and social policy principles are complemented, producing financing through collection, and prevent public expenditures; in particular, public environmental expenditures.²⁴

3. CSR AND TAX ADMINISTRATIONS

We should here consider two cases related to CSR and the taxation scope in Latin America: Those from Chile and Argentina tax administrations.

Chile

The tax administration of Chile, service of internal taxes (SII) has established a Corporate Social responsibility Program (RSET), which specific objective is to encourage companies to promote and support training of their micro and small suppliers to the electronic invoicing system that is available on the SMEs internal revenue service website.

The objective is to generalize and legitimate this practice as the key operation mechanism in this sector, considering its multiple benefits in terms of efficiency and management.

This program is a partnership between the tax administration, which invites corporations to go beyond tax compliance, engaging them to induce smaller companies – which usually are their suppliers of goods and services – to adopt technologies and business practices that favor their development, their correct taxation, strengthen their competitiveness and their business management skills.

Argentina

With the AFIP General Resolution N ° 3424/2012 (B.O. (31/12/2012), the tax administration of Argentina (AFIP) has started a registry of socially responsible taxpayers (RSE register).

This mechanism allows a better public view of corporate commitments to the community, which demonstrates responsible behavior in social, economic and environmental aspects.

22. García Calvente, Yolanda "El derecho financiero y tributario ante la Responsabilidad Social de la Empresa", in "La Responsabilidad Social Empresarial: un nuevo reto para el Derecho", Ediciones Marcial Pons, España, 2009, page 37.

23. Ruiz Garijo, Op. Cit. in 3 page 49.

24. García Calvente, Op. Cit. in 22 page 38. Sanchez Huete, op. Cit. in 21 , p. 166, develop the concept of "non-fiscal (extra-fiscal) taxation", stating that in addition to the primary function of taxes to meet public expenditure, an extra-fiscal function is added, which highlights its instrumentality by waiving the collection goal .

This necessarily includes the correct fulfillment of tax obligations regarding tax, customs and social security resources, based on the fact that such initiatives benefit workers employed by these enterprises, among other groups.

The incorporation to this registry will contribute to enhance the good institutional and social image of these enterprises to the community, both from the point of view of corporate social responsibility as well as for voluntary compliance.

Table 2 details the characteristics of this regime.

Table 2
Socially responsible taxpayers registry

Creation	Created in the scope of the Federal Administration of public income (AFIP), the “register of socially responsible taxpayers” (CSR registry) has as main objective the public recognition of those taxpayers who, through their commitment to the community, show a correct and responsible behavior in social, economic and environmental aspects.
Registering	To join the “registry” is voluntary and subject to the fulfilment of requirements, forms and other conditions established in this rule.
Requirements that the applicant must comply	<ul style="list-style-type: none"> (a) Report a payroll equal to or greater than three hundred (300) registered workers. b) Have reported the all the employed staff. (c)Complied with the registry of all tax debt and concepts perceived by the AFIP. (d) Not have been denounced or object of a criminal offense procedure within the period specified in the regulation. (e) Not have been sued or object of a criminal offense procedure related to noncompliance with tax obligations or others within the period specified in the regulation. (f) Not being a legal entity which owners, directors or agents are involved in any of the cases referred to in the previous subparagraphs d) and e) as the result of their duties. (g) Not to have any criminal procedure started and/or unpaid customs duties. (h) Not being in non-reliable taxpayers databases. (i) Have updated information regarding the economic activities performed. j) Have updated the tax domicile. (k) Have complied, if applicable, with the obligation of submitting determinative and nominative social security resources and VAT returns, the last income tax return and minimum presumptive profit returns and the corporate information system according to the AFIP resolution N ° 3293. (l) Confirm the effective implementation of at least one program corresponding to “Corporate Social responsibility” concept, and keeping compliance with it while being in the “registry”.
Submission of the application	The submission for being added to the “registry” is carried out by electronic data transfer, through the AFIP institutional website.
Inclusion in the registry	The inclusion in the “register” will be arranged by the AFIP once verified the compliance with the requirements set out in this standard.
Verification of compliance	The Corporate Social responsibility Division, dependent of the General control Subdirectorate of the AFIP, is responsible for the verification of the fulfilment of tax obligations of taxpayers and/or responsible for carrying out activities in Social responsibility programs.
Entry into force	This rule applies from January 2, 2013.

4. CONCLUSIONS

- CSR does not only mean to comply with the legal obligations of a company.
- The CSR purpose is not for the company to replace the public service, but to be its creative and reliable partner.
- The ethical investor should not only assess the fulfillment of corporate environmental responsibility, but also aspects related to compliance regarding tax, customs duties and social security resources.
- When paying taxes, companies will have an important and positive impact on the rest of the Society; tax compliance is a sign of correct behavior and an element of CSR.
- The strategic behavior of a company should not only be to minimize taxes.
- Tax incentives for companies that are considered socially responsible should be evaluated.
- The social responsibility framework should be regulated by designing a public CSR registering model.
- The tax administrations role regarding CSR should be evaluated.

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