

Announcing the International Tax Observatory

We are thrilled to announce the launch of the **International Tax Observatory (ITO)** on February 5, 2026.

The ITO will continue and expand the work of the EU Tax Observatory, which was founded in 2021 with the aim of providing the European Union with independent, rigorous, and innovative analysis on tax issues, with a focus on tax evasion, tax avoidance, and aggressive tax planning. Hosted by the Paris School of Economics and under the leadership of Gabriel Zucman, it quickly established itself as a reference for researchers, policymakers, and institutions in Europe and beyond.

As the work of the Observatory developed, the European Commission encouraged a diversification of its funding sources and partnerships, which has been successfully achieved. Today, we rely on a diversified funding model combining European and national public funders, private foundations, and individual donations, ensuring both our intellectual independence and capacity for action.

With the growth of our activities, our work also became more global. In 2023, the EU Tax Observatory released its first "[Global Tax Evasion Report](#)." In 2024, it was at the forefront of the emerging international discussions at the G20 for a coordinated minimum taxation standard on ultra-high-net-worth individuals. In addition to our numerous projects with tax administrations and researchers in the European Union, we forged pioneering partnerships with tax authorities in countries such as Brazil, Colombia, and Senegal, allowing for access to the administrative micro-data that are key to produce frontier research.

The launch of the ITO formalizes this evolution.

It also allows us to move to the next step of our development. Global tax challenges—tax evasion, the taxation of multinational corporations, wealth concentration, illicit financial flows, and environmental taxation—all require a global perspective. It has become essential to invent new forms of international cooperation, new modes of economic relations drawing the lessons from the failures of the past.

Moreover, in a context of declining official development assistance, domestic resource mobilization has become decisive for financing economic development in low- and middle-income countries. Today's wealthy countries became prosperous thanks to the emergence of a large social state, built on the progressive taxation of income and capital. But international tax competition and financial opacity have hindered the internationalization of this process, contributing to under-investment in education, health, public infrastructure, and the other public goods that constitute the core engine of economic growth.

In many countries, rising wealth inequality has contributed to a growing concentration of economic and political power among a small number of individuals. Fair and effective taxation is therefore not only a question of financing public goods, but also a central condition for preserving democratic institutions, enhancing trust in public action, and preventing the capture of political power by a few.

European projects will remain a core work area of work of ITO. In January 2026, the European Commission renewed and extended its support for work on EU topics under the label EUTO. A first grant will support work on tax evasion and related issues, allowing us to pursue the work started in 2021. The European Commission also awarded a new grant under EUTO to support work on tax incentives, competitiveness, and consumption taxation, which has been awarded to a consortium led by Bruegel. We warmly congratulate our colleagues and very much look forward to working with them on these crucial European projects.

At a time of renewed attacks against academic research and liberties globally, the commitment of the European Commission to supporting independent, objective, and rigorous research is commendable.

We also look forward to continuing and expanding our global work. What sets the ITO apart is its ability to combine cutting-edge research with concrete, policy-relevant proposals. Drawing on an international team of 35 people—senior and junior researchers, PhD candidates, postdoctoral fellows, and research assistants—supported by a dedicated public policy team, amplified by a communications team, and backed by an administrative team, the ITO produces analyses and recommendations that are both analytically robust and directly applicable to policy debates.

Hosted by the Paris School of Economics (PSE), the ITO benefits from the unparalleled research environment of PSE, one of the leading research institutions in economics globally and host of other world-leading laboratories such as the World Inequality Lab and the Institute of Public Policy, with whom ITO closely collaborates.

Already international in scope, our work has demonstrated its impact—from the Global Tax Evasion Report to proposals on the taxation of high-net-worth individuals taken up at the highest political levels, as well as our contribution to the emergence of international coalitions of countries. The name change, effective in February 2026, formalizes this trajectory and affirms our ambition: to make the International Tax Observatory a central actor in research, policy, and action in support of more equitable and more democratic societies.

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