

CROSS-BORDER COOPERATION IMPACT ON TAXATION IN THE CONTEXT OF INTERNATIONAL TRADE: CASE OF LITHUANIA

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Summary

The article explores the significance of cross-border cooperation (CBC) in bolstering international trade, with a particular focus on Lithuania's strategic role. Emphasizing the economic growth and development driven by CBC, the article discusses its crucial role in harmonizing customs regulations, simplifying trade procedures, and reducing tariffs. It delves into the taxation aspect, highlighting how CBC can aid in curtailing tax evasion and fostering the development of tax treaties, making international trade more efficient and tax-friendly. Lithuania, with its strategic geographic positioning and membership in the European Union and the Interreg Baltic Sea Region, is portrayed as having comparative advantages in CBC, including beneficial tax treaties and a competitive corporate income tax rate. The article aims to evaluate Lithuania's CBC in global trade, its impact on taxation, and Lithuania's comparative advantages in this context. The conclusions drawn underscore Lithuania's successful utilization of CBC to enhance its economic standing by leveraging geographical and economic strengths to reduce costs, improve efficiency, and bolster its position in the global market through effective tax cooperation measures like the JAP, the CRS, and the AEOI, thereby facilitating increased exports, job creation, and improved economic performance.

Keywords: cross-border cooperation, international trade, taxation

Introduction

Cross-border cooperation (CBC) in international trade is a broad concept that encompasses a wide range of activities, including government-to-government cooperation and business-to-business partnerships. CBC can take place at the regional, national, and local levels. One of the key objectives of CBC in international trade is to reduce trade barriers and facilitate the flow of goods and services across borders. CBC is a key driver of economic growth and development, highlighting its importance in reducing trade barriers and facilitating the flow of goods and services across borders (Brunet-Jailly, 2022). This can be achieved through a variety of measures, such as harmonizing customs regulations, simplifying trade procedures, and reducing tariffs. CBC can also have a significant impact on taxation. For example, cooperation between tax authorities can help to reduce tax evasion and avoidance. Additionally, CBC can lead to the development of new tax treaties and other agreements that can make international trade more efficient and tax friendly. Lithuania has several comparative advantages in terms of cross-border cooperation. For example, Lithuania is located in a strategic location at the crossroads of Western Europe and Eastern Europe. Additionally, Lithuania is a member of the European Union and the Interreg Baltic Sea Region, which gives it access to a wide range of partners for CBC. In terms of taxation, Lithuania has several tax treaties in place with other countries. Additionally, Lithuania has a relatively low corporate income tax rate, which can make it an attractive destination for foreign businesses. This article will analyse the concept of CBC in the context of international trade, identify the impact of CBC on taxation, and determine the comparative advantages that Lithuania has in terms of CBC and its impact on the taxation of international trade.

Research object – Lithuania's cross-border collaboration in the context of global trade.

Research aim is to evaluate Cross-Border Cooperation in International Trade, focusing on its role in economic exchanges and impacts on taxation, using Lithuania as a case study.

The following **objectives** have been set to achieve the aim:

1. Analyse the concept of cross-border cooperation.
2. Identify the cross-border cooperation impact on taxation.
3. Determine what kind of comparative advantage Lithuania has of cross-border cooperation and what impact it has on taxation of international trade.

Research methods

Research methods includes a detailed review of scientific articles, legal documents, and case studies, employing comparison, classification, and synthesis techniques. The study also analyses secondary data for comprehensive insights. This research analysed 15 sources, including 8 scientific articles, 4 reports from the European Commission, the OECD and the World Bank, and 3 other sources. The analysis of Lithuania's role in international trade focused on the OECD report and the comparison of information with previous academic research.

Concept of Cross-border Cooperation

In today's connected world, working together across borders is essential. This includes addressing environmental concerns, boosting economic relationships, and ensuring peace. Cross-border cooperation is more than just diplomacy;

it involves various projects and cultural exchanges. Such partnerships benefit all involved and create trust, crucial for global stability. Table 1 provides a deeper look into the definitions of cross-border cooperation.

1 lentelė. Tarpvalstybinio bendradarbiavimo sąvokos apibrėžimai

Table 1. Definitions of cross-border cooperation

Author Autorius	Definition Sąvokos apibrėžimas
Brunet-Jailly (2022)	"A collection of engagements and connections between participants and organizations across boundaries, targeting mutual obstacles and pursuing collective objectives."
European Commission (2018)	"Collaboration between individuals, groups, and entities from various nations, uniting to reach shared objectives."
Katzenstein (2011)	"A process through which states, acting with some degree of coordination, seek to manage their relations or solve problems that are inherently transboundary, that is, problems that transcend national borders."

As seen in Table 1 provides varied perspectives on the definition of cross-border cooperation, showcasing its multifaceted nature and the different layers of involvement, from individual and grassroots collaborations to broader, more systemic engagements. The table underscores the diverse ways this term can be interpreted, based on the lens of the definer.

Summarizing ideas of various authors (Brunet-Jailly, 2022; European Commission, 2018, Katzenstein, 2011) were noticed that cross-border cooperation programs are initiatives designed to foster collaboration, integration, and development between regions or nations that share borders. They usually aim to address common challenges, leverage shared resources, and enhance regional stability and growth.

Table 2. Cross-border cooperation programs around the world

2 lentelė. Tarpvalstybinio bendradarbiavimo programos pasaulyje

Region/Countries Involved Įtrauktas regionas/šalis	Program Name Programos pavadinimas	Main Objectives of program Pagrindiniai programos uždaviniai
EU and Neighboring States	ENI CBC (European Neighbourhood Instrument Cross-Border Cooperation)	Enhance economic/social development, address common challenges, promote regional integration
Nordic Countries	Nordplus	Education, research, cultural exchange
US and Canada	Great Lakes St. Lawrence Governors & Premiers	Environmental protection, sustainable economic growth
US and Mexico	US-Mexico Border Health Commission	Public health, disease control, health promotion
ASEAN countries	ASEAN Integration Work Programme	Economic integration, socio-cultural collaboration
Baltic Sea States	Interreg Baltic Sea Region	Innovation, natural resources, transport
Southeast Europe	Interreg IPA CBC (Instrument for Pre-Accession Assistance)	Enhancing regional cohesion and competitiveness, environmental challenges, improving connectivity

Source: created by author by Chilla & Lambracht (2023).

As seen in Table 2 there are numerous cross-border cooperation programs and there are other regional and bilateral initiatives around the world with varying objectives and scopes. The range of cooperation programs underscores the diversity of cross-border initiatives, reflecting regional needs and priorities. While some programs like ENI CBC and ASEAN Integration Work Programme focus on broader economic and regional integration, others such as the US-Mexico Border Health Commission target specific challenges like public health. This highlights the adaptability of cross-border collaborations to address both overarching and niche issues.

The Impact of Cross-border Cooperation on Taxation

Unified partnerships among countries weave a web of affiliations, aiding in propelling the economic progression of enterprises across diverse nations while enabling local communities to eradicate social and cultural obstacles, all while pursuing collective objectives beyond national limits. In border-adjacent areas, choosing to embrace collaboration over competition can spawn mutual rewards, enhancing territorial integrity and promoting development that extends beyond boundaries. Working together and sharing skills and knowledge makes reaching set goals in the global market achievable. Recognizing collaboration with rivals can be pinpointed as a viable strategy to swiftly enhance manufacturing efficacy, maintain quality, and innovate products within both local and overseas markets. Coopetition mixes cooperation and competition and happens between companies locally and worldwide. Researchers (Grauslund and Hammershøy, 2021) say that global companies promise to work together towards common goals in some areas (even merging) while competing strongly in others coopetition, as stated by researchers, facilitates the mutual enhancement of internal competencies and technological advancements while safeguarding their competitive edge by mitigating costs, risks, and uncertainties linked with innovation. International market competitiveness across borders stems from amalgamating the prowess of regions

working collaboratively. Danilevičienė and Lukšytė (2017) characterize regional competitiveness as its capacity to attain elevated productivity and guarantee the widespread prosperity of its inhabitants.

The literature analysis on cross-border cooperation showed the different impacts on taxation. The key tendencies of impact are presented in Table 3.

Table 3. Impact of cross-border cooperation in taxation

3 lentelė. Tarpvalstybinio bendradarbiavimo poveikis apmokestinimui

Impact of cross-border cooperation in taxation Tarpvalstybinio bendradarbiavimo poveikis apmokestinimui	Description Aprašymas	Author's opinion Autoriaus nuomonė	Authors Autorius
Reduced double taxation	Helps to prevent taxpayers from being taxed on the same income or assets in more than one jurisdiction.	"Reduced double taxation is essential for promoting cross-border trade and investment."	Pomerleau (2023)
Increased tax transparency	Makes it easier for tax authorities to exchange information about taxpayers and their assets, which can help to reduce tax evasion and avoidance.	"Tax transparency is a critical tool for combating tax avoidance and evasion."	OECD (2023)
Improved tax compliance	Makes it more difficult for taxpayers to hide their income or assets from tax authorities, which can help to increase tax revenues for governments.	"Cross-border cooperation is essential for improving tax compliance and ensuring that all taxpayers pay their fair share."	IMF (2022)
Reduced tax administration costs	Makes it easier for governments to administer tax laws and collect taxes from cross-border taxpayers, which can reduce tax administration costs.	"Cross-border cooperation can help governments to reduce tax administration costs and improve the efficiency of their tax systems."	World Bank (2020)
Protecting taxpayers' rights	Helps to ensure that taxpayers are treated fairly and consistently by tax authorities in different jurisdictions.	"Cross-border cooperation in taxation should be conducted in a manner that protects the rights of taxpayers and ensures their fair treatment."	UN (2017)

Source: created by author (2024)

As you can see in Table 3, cross-border cooperation in taxation can have a number of positive impacts on governments, businesses, and individuals. It can help to reduce double taxation, increase tax transparency, improve tax compliance, reduce tax administration costs, promote cross-border trade and investment, prevent tax avoidance and evasion, and protect taxpayers' rights. I would also like to add that cross-border cooperation in taxation is becoming increasingly important as the world becomes more globalized. Businesses and individuals are increasingly operating across borders, and tax authorities need to work together to ensure that everyone pays their fair share of taxes.

Impact of Cross-Border Cooperation on Taxation: Analysing Lithuania's Role in International Trade

Cross-border cooperation in taxation is playing an increasingly important role in the fight against tax avoidance and evasion. This is particularly true for countries like Lithuania, which have a relatively large number of multinational corporations operating within their borders. Analysis of various sources (OECD, 2022; Eurostat, 2023) showed that in Lithuania's case the Joint Audit Programme (JAP), the Common Reporting Standard (CRS), and the Automatic Exchange of Information (AEOI) are three important tools for cross-border cooperation in taxation (see fig. 1).

Joint Audit Programme (JAP)	Common Reporting Standard (CRS)	Automatic Exchange of Information (AEOI)
<ul style="list-style-type: none"> • The JAP is a program that allows tax authorities in different countries to conduct joint audits of multinational companies. • These audits are typically conducted by teams of auditors from both countries, and they can be very effective in identifying cases of tax avoidance and evasion. (OECD, 2022) 	<ul style="list-style-type: none"> • Common Reporting Standard (CRS) is a standard that requires financial institutions to automatically exchange information about taxpayers with tax authorities in other countries. • The CRS is similar to the AEOI, but it covers a wider range of taxpayers, including individuals and trusts (OECD, 2022) 	<ul style="list-style-type: none"> • is a standard that requires financial institutions to automatically exchange information about taxpayers with tax authorities in other countries. This information includes details about the taxpayer's identity, account balances, and income sources. (OECD, 2022)

Šaltinis: sudaryta autoriaus.

Source: compiled by the author.

Fig. 1. Three important tools for cross-border cooperation in taxation

1 pav. Trys svarbios tarpvalstybinio bendradarbiavimo priemonės apmokestinimui

Cross-border cooperation can take many forms (see Fig. 1), but some of the most common include the exchange of information, joint audits, and mutual assistance agreements. By working together, tax authorities in different countries can share information about taxpayers, conduct coordinated audits, and take legal action against those who are evading taxes.

In Lithuania, cross-border cooperation has been particularly successful in combating tax avoidance and evasion in the technology sector. Multinational technology companies are often adept at using complex corporate structures to avoid paying taxes in the jurisdictions where they operate. However, through cross-border cooperation, tax authorities have been able to pierce these corporate structures and collect more tax revenue from these companies. The Joint Audit Programme (JAP), the Common Reporting Standard (CRS), and the Automatic Exchange of Information (AEOI) are three important tools for cross-border cooperation in taxation (Law, 2020). The JAP is a program that allows tax authorities in different countries to conduct joint audits of multinational companies. The CRS is a standard that requires financial institutions to automatically exchange information about taxpayers with tax authorities in other countries. The AEOI is similar to the CRS, but it covers a wider range of taxpayers.

The Joint Audit Programme (JAP) is another important tool for cross-border cooperation in taxation. The Joint Audit Programme (JAP) is a program that allows tax authorities in different countries to conduct joint audits of multinational companies. These audits are typically conducted by teams of auditors from both countries, and they can be very effective in identifying cases of tax avoidance and evasion (Matras, 2023).

The JAP has been particularly successful in Lithuania. In 2017, for example, the JAP led to the recovery of over €2 million in tax revenue from multinational companies. Lithuania has been one of the most successful countries in implementing the JAP. In 2022, Lithuania participated in 160 JAP audits, the highest number of any country in the world. Lithuania has also recovered a significant amount of tax revenue from multinational companies through the JAP. (Eurostat, 2017)

Lithuania recovered €16 million in tax revenue through the JAP, the second highest amount of any country in the world.

There are several factors that have contributed to Lithuania's success in implementing the JAP. Lithuania has a strong political commitment to combating tax avoidance and evasion. Lithuania also has a well-trained and experienced team of tax auditors.

The JAP has been a valuable tool for Lithuania in combating tax avoidance and evasion. It has helped to ensure that multinational companies are paying their fair share of taxes in Lithuania. It has also helped to create a more level playing field for businesses operating in Lithuania.

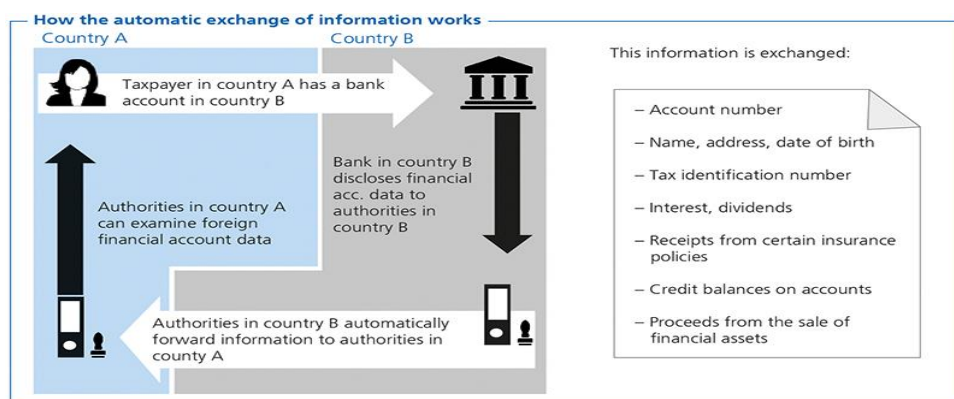
The Common Reporting Standard (CRS) is a standard that requires financial institutions to automatically exchange information about taxpayers with tax authorities in other countries. The CRS is similar to the AEOI, but it covers a wider range of taxpayers, including individuals and trusts. In addition to the AEOI, the JAP, and the CRS, there are a number of other forms of cross-border cooperation in taxation. These include mutual assistance agreements, tax treaties, and information exchange agreements (Gadžo, Klemenčić, 2017).

Mutual assistance agreements allow tax authorities in different countries to assist each other in the collection of taxes. Tax treaties are agreements between two countries that set out the rules for taxing income and assets that are earned in one country but belong to a resident of the other country. Information exchange agreements are agreements between two countries that allow them to exchange information about taxpayers (OECD, 2022).

The main findings in Lithuania's case are that Lithuania has followed the CRS and its Commentary in defining the scope of the Financial Accounts that must be reported in its domestic legislative framework and has implemented the necessary due diligence procedures to identify them.

An effective administrative compliance framework for the Common Reporting Standard (CRS) should be based on a comprehensive strategy that promotes compliance among Reporting Financial Institutions (RFIs). This strategy should be informed by a thorough risk assessment that takes into account relevant information sources, including third-party data. Clear procedures should be established to ensure that RFIs correctly identify their reporting status and apply the relevant due diligence and reporting obligations. Regular compliance reviews should be conducted by authorized authorities with adequate powers to access and examine the records of RFIs. Additionally, effective measures should be implemented to prevent Financial Institutions, individuals, or intermediaries from circumventing the CRS's due diligence and reporting requirements.

Automatic Exchange of Information (AEOI) is an international standard that requires to automatic exchange of information about financial accounts with tax authorities (see, Fig. 2). The purpose of AEOI is to make it more difficult for people to hide their assets from the tax authorities. AEOI has been adopted by over 100 countries, including Lithuania (OECD, 2022).



Šaltinis: OECD, 2022.
Source: OECD, 2022.

2 pav. Kaip veikia AEOI
Fig. 2. How AEOI works

Lithuania is one of the first countries in Europe to implement AEOI. The country has made considerable progress in implementing the standard, and it is now one of the most compliant countries in the world. Lithuania has benefited from AEOI in a number of ways, including increased transparency and reduced tax evasion. One of the main benefits of AEOI is that it has increased transparency in the financial system. This has made it more difficult for people to hide their assets from the tax authorities. As a result, Lithuania has been able to collect more taxes from its citizens. Another benefit of AEOI is that it has reduced tax evasion. Tax evasion is the practice of avoiding paying taxes that are legally owed. AEOI has made it more difficult for people to evade taxes by making it easier for tax authorities to track down hidden assets (OECD, 2022).

The main findings are (OECD, 2022):

- Lithuania has established a comprehensive plan to ensure that Reporting Financial Institutions (RFIs) follow the due diligence and reporting requirements of the AEOI Standard. This plan was formulated after conducting a risk assessment that took into account various sources of relevant information, such as knowledge of the financial sector, surveys, and existing data in tax databases. The strategy encompasses outreach and communication initiatives, along with direct verification actions. The emphasis of Lithuania's compliance strategy is on promoting adherence and adopting a credible enforcement approach. Ongoing assessments will be conducted to review and enhance the effectiveness of both the compliance strategy and risk assessment. One significant observation is that Lithuania has implemented an overarching strategy aimed at securing compliance with the AEOI Standard, incorporating communication, outreach, and direct verification activities. The compliance strategy not only facilitates adherence but also incorporates a credible enforcement approach.

- Lithuania has made considerable advancements in recognizing and comprehending its financial institution populace, employing diverse information sources. These sources encompass lists of financial market participants maintained by the Central Bank, the Foreign Financial Institution list utilized for FATCA compliance, and pre-existing data within the tax authority's records. Furthermore, Lithuania is actively engaged in identifying and comprehending non-regulated entities relevant to the Automatic Exchange of Information (AEOI) framework that qualify as financial institutions. The country has implemented a zero-reporting threshold and is actively ensuring that reporting financial institutions accurately classify themselves following domestic regulations, fulfilling reporting obligations. Lithuania is committed to maintaining an updated awareness of its financial institution landscape on an ongoing basis.

- Lithuania has implemented measures to comprehend its Financial Institutions' demographic. This involves leveraging diverse information outlets, such as the Central Bank's maintained lists of financial market participants, the Foreign Financial Institution (FFI) list for FATCA compliance, and existing data within the tax authority's records. Additionally, Lithuania is actively striving to comprehend the landscape of non-regulated entities relevant to Financial Institutions for Automatic Exchange of Information (AEOI) Standard purposes. The country mandates nil reporting and is taking steps to ensure that Reporting Financial Institutions (RFIs) accurately classify themselves according to domestic regulations and fulfill reporting obligations. Lithuania aims to regularly update its understanding of the Financial Institution population.

In conclusion, Lithuania's commitment to ensuring compliance with the Automatic Exchange of Financial Account Information (AEOI) Standard is evident through its comprehensive plan and strategic approach. The country has undertaken a thorough risk assessment, considering various data sources, to formulate a compliance strategy that combines outreach, communication initiatives, and direct verification actions. Notably, Lithuania's strategy emphasizes not only promoting adherence but also incorporating a credible enforcement approach.

The advancements made by Lithuania in recognizing and comprehending its financial institution landscape are commendable. Leveraging diverse information sources, including lists maintained by the Central Bank and tax authorities, demonstrates a proactive effort to stay informed. The implementation of a zero-reporting threshold and the active engagement in identifying non-regulated entities relevant to the AEOI framework further underscore Lithuania's commitment to accurate reporting.

In addition to the JAP and the CRS, Lithuania is also involved in a number of other forms of cross-border cooperation in taxation. These include mutual assistance agreements, tax treaties, and information exchange agreements. Mutual assistance agreements allow tax authorities in different countries to assist each other in the collection of taxes. Lithuania has mutual assistance agreements with over 100 countries. Tax treaties are agreements between two countries that set out the rules for taxing income and assets that are earned in one country but belong to a resident of the other country.

Conclusions

1. The paper Cross-Border Cooperation (CBC) and Its Impact on Transforming Lithuania's Economic Framework presented an in-depth outline of one of the key factors for the country's economy. Lithuania has achieved this by its strategic location that is the intersect point of West and East Europe; Lithuania has easily integrated into global trade networks. A nation's investment in success factors such as high-quality workforce and its state-of-the-art infrastructure has improved the country's attractiveness to outside investors as well as potential trading partners. The united efforts of these undertakings have proved inevitable, and as a result, Lithuania has successfully employed its advantages competitively and hence stepped up on the global market. This strategic approach to CBC has not only allowed a smoother passage of the goods but also placed Lithuania as a force to reckon with on the international platform, thus, stressing the significance of cooperative practices in ensuring economic resilience and growth.

2. The importance of the Cross-Border Cooperation (CBC) tendency in taxation is shown through Lithuania's comprehensive practical adoption of tools like the Joint Audit Programs (JAP), the Common Reporting Standard (CRS) and the Automatic Exchange of Information (AEOI). These tools are critical to the shape of modern taxation practice, creating the most convenient way of tax management. Utilizing enhanced transparency and accountability, they minimize the chances of tax evasion and asset misappropriation. This goes beyond CBC's deep-rooted impacts on the fiscal policies/practices and portrays CBC's involvement in the equal and equitable tax collection. The initiatives mentioned above proved to be the reputation of Lithuania in the field of effective cross-border tax management, thus giving driving force into the international cooperation in the process of overcoming taxation issues caused by globalization.

3. Lithuania's involvement in Cross-Border Cooperation (CBC) has highly contributed to the enhancement of its comparative advantages with the goal of creating unparalleled improvements within its economy. With the help of CBC, Lithuania has considerably saved operating costs while still managing to achieve high efficiency within all business sectors. This approach has left space for more collaboration between Lithuanian companies and enterprises, which is the factor of the country's increased innovativeness and competitiveness in the global market. In addition, the annotation service of CBC empowered the Lithuanian enterprises to consider and conquer foreign markets leading to the expansion of their commercial perspective. The repercussion of these strategy moves is the increase in the exports which in turn has restored the job market and made the economic system of the nation healthy. Through these coordinated activities, Lithuania's proactive use of CBC has not only created net trade surpluses but has also acted as a pull factor in upgrading its overall economic performance thus showing that cross-border cooperation has a deep positive impact on national advancement.

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