Fight against tax fraud, tax evasion and tax havens

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The Council adopted **conclusions** on tax evasion and tax fraud, highlighting the need for a combination of efforts at national, EU and global levels.

Amongst the most **pertinent conclusions**, the Council states that :

- **Further efforts are needed** : there is a need for an appropriate **combination of efforts at the national, EU and at global levels to combat tax fraud and tax evasion** and also aggressive tax planning. It supports efforts at national, EU, G8, G20, OECD and global level on **automatic exchange of information** and on improving the implementation and enforcement of standards of beneficial ownership information that is relevant for tax purposes. The Council welcomes that France, Germany, Italy, Spain and the UK have agreed to work on a **pilot multilateral exchange facility** using the model agreed with the US as the basis with the aim of contributing to the creation of a **new global standard**. It notes that the EU has a key role to play in supporting and promoting the acceptance of such standards globally.
- **Coordination of base erosion and profit shifting (BEPS) should be reinforced** : further efforts at OECD level on Base Erosion and Profit Shifting (BEPS) are necessary. There is a need to develop **internationally agreed standards for the prevention of base erosion and profit shifting.** The Council calls on the EU to coordinate it position on this issue. To this end, the **EU should closely monitor its legal framework** and identify where common solutions would best ensure effectiveness and efficiency.

The Council welcomes the work by the Commission on developing measures to combat tax fraud, tax evasion and aggressive tax planning. In this respect, it recognises the useful role the Commission Action Plan and the two Recommendations on Aggressive Tax Planning and on good governance in tax matters in third countries can play in this regard.

(1) Recommendation on Aggressive Tax Planning : with a view to improving the functioning of the internal market and protecting tax revenues, it is necessary to encourage Member States to take all necessary steps to tackle aggressive tax planning which would help **diminish existing distortions**.

Member States are invited to consider the appropriateness of incorporating a **General Anti Avoidance Rule** in their national legislation. Concrete action should be taken against **double non-taxation** via the operation of double tax conventions.

(2) Recommendation on Good Governance in tax matters in third countries : the Council confirms its wish to promote the principles of good governance in the tax area amongst third countries.. It invites consideration of whether developing a **European list of third country non-cooperative jurisdictions** is appropriate. It supports the ongoing work of the Code of Conduct Group on Business Taxation.

The Presidency intends to write to the International Consortium of Investigative Journalists asking them to **supply Member States** through the relevant competent authorities **with the names and details regarding all EU citizens on the “offshore leaks” list.**