

# Fighting tax fraud and evasion

**Heinz Zourek Director General** 

Taxation and Customs Union



# Action plan to fight tax fraud and evasion

- Presented on 6 December 2012
- 34 Actions
- Recommendation on good governance in taxation
- Recommendation on agressive tax planning



#### **Automatic exchange of information**



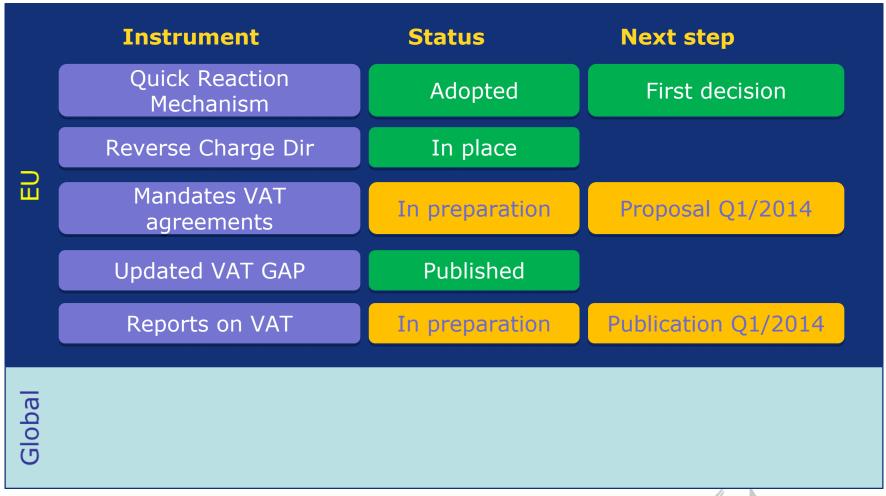


#### **Business taxation**

	Instrument	Status	Next step
	Recommendations	Adopted	To be implemented
	Platform	Second meeting	Provide input to COM
品	Parent Subsidiary Dir	In Council	To be adopted
	Expert Group Digital	Created	1st meeting 12/2013
	СССТВ	In Council	To be adopted
	Reinforce Code of Conduct	Launched	MS to agree on Improvements
Global	BEPS	Discussion OECD	G20 02/2014



#### **VAT** fraud





### **Next steps**

	Date
ECOFIN	10 December 2013
EU Council	19-20 December 2013
Approval of global standard by OECD member countries at Committee on Fiscal Affairs (CFA)	29-30 January 2014
Global standard to be presented to G20 Finance Ministers in Sydney, Australia	21-23 February 2014



## Thank you

