



# Fighting tax fraud and evasion

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# Action plan to fight tax fraud and evasion

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

# Automatic exchange of information

	Instrument	Status	Next step
EU	Dir Admin Coop (DAC)	Adopted	In force 01/2015
	Extended exchange DAC	In Council	To be adopted
	Revised savings Dir	In Council	To be adopted
	Savings Agreements	Mandate given	Negotiations ongoing
Global	Global standard for AEOI	Discussion OECD	G20 02/2014

# Business taxation

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

# VAT fraud

	Instrument	Status	Next step
EU	Quick Reaction Mechanism	Adopted	First decision
	Reverse Charge Dir	In place	
	Mandates VAT agreements	In preparation	Proposal Q1/2014
	Updated VAT GAP	Published	
	Reports on VAT	In preparation	Publication Q1/2014
Global			

# 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**

