

# Un cambio radical en la transparencia fiscal. © OECD

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A step change in tax transparency. Delivering a standardised, secure and cost effective model of bilateral automatic exchange for the multilateral context, Paris, © OECD Report for the G8 Summit Lough Erne, Enniskillen, June, 2013, 20 p.

This report, prepared under the authority of the OECD Secretary General, responds to that request. It sets out the key success factors for an effective model for automatic exchange, provides relevant background and outlines four concrete steps needed to put such a model into practice: (i) enacting broad framework legislation to facilitate the expansion of a country's network of partner jurisdictions, (ii) selecting (or where necessary entering into) a legal basis for the exchange of information, (iii) adapting the scope of reporting and due diligence requirements and coordinating guidance, and (iv) developing common or compatible IT standards. The report also provides potential time frames for each of the action items. The report recognises that offshore tax evasion is a global issue requiring global solutions – otherwise the issue is simply relocated, rather than resolved. With more and more jurisdictions joining the Convention on Mutual Administrative Assistance in Tax Matters there exists a clear legal basis for comprehensive automatic exchange with strict safeguards protecting confidentiality. Bilateral tax treaties also provide such a legal basis and within the European Union, Directives provide a specific legal framework for automatic exchange of information regarding interest income and certain other types of income between its 27 (soon 28) members. This report notes that a global solution also means a global standard to minimise costs for businesses and governments, while at the same time enhancing effectiveness, maintaining confidence in open markets and best serving society at large. A proliferation of inconsistent models is in nobody's interest.

Palabras Clave: transparencia fiscal, evasión fiscal, sistema fiscal mundial, sistemas tributarios, administraciones tributarias, intercambio de información, crecimiento sostenible G-8, n

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- Texto completo