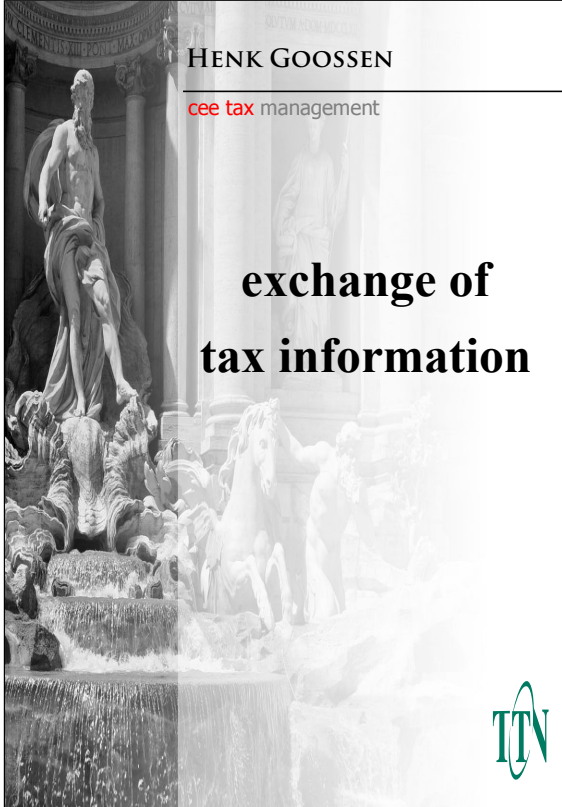


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exchange of tax information





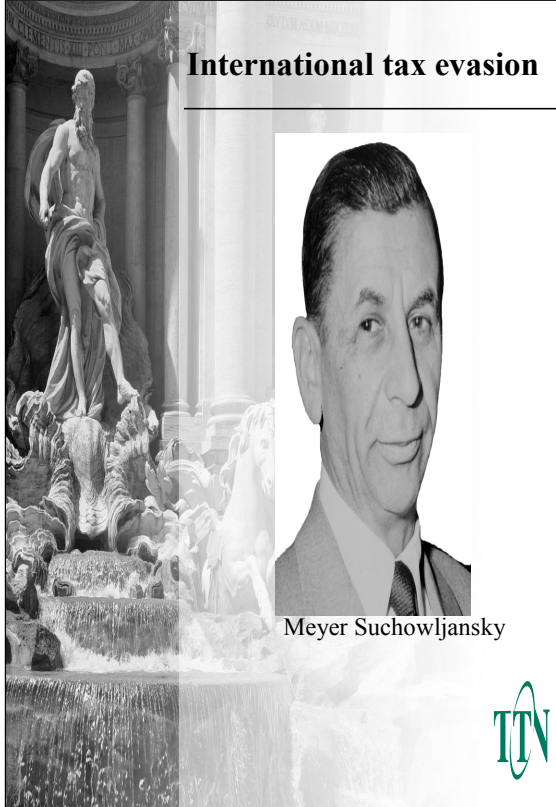
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International tax evasion




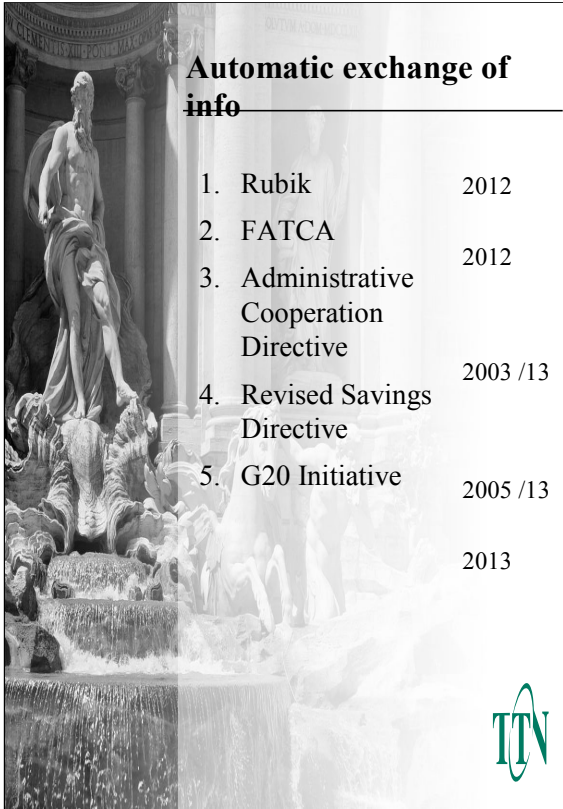
Meyer Suchowljansky






Measures		
1.	Double Tax Treaties	1940s
2.	Administration Assistance Convention	1995
3.	Tax Information Exchange Agreements	2000
4.	Savings Directive	2005
5.	UN Code of Conduct	2006

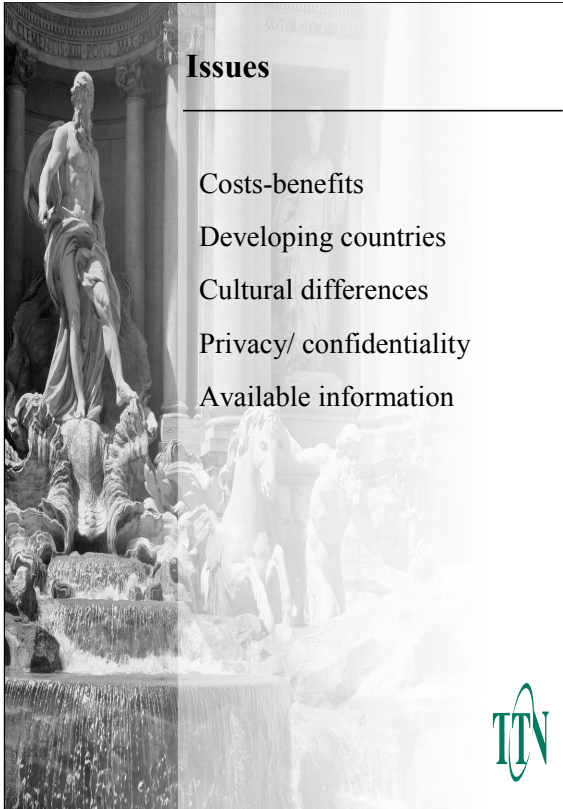




Automatic exchange of info


1. Rubik	2012
2. FATCA	2012
3. Administrative Cooperation Directive	2003 /13
4. Revised Savings Directive	2005 /13
5. G20 Initiative	2013






Issues

- Costs-benefits
- Developing countries
- Cultural differences
- Privacy/ confidentiality
- Available information





(Near) future

Publication

Simultaneous/ joint tax audits

Bilateral a.p.a

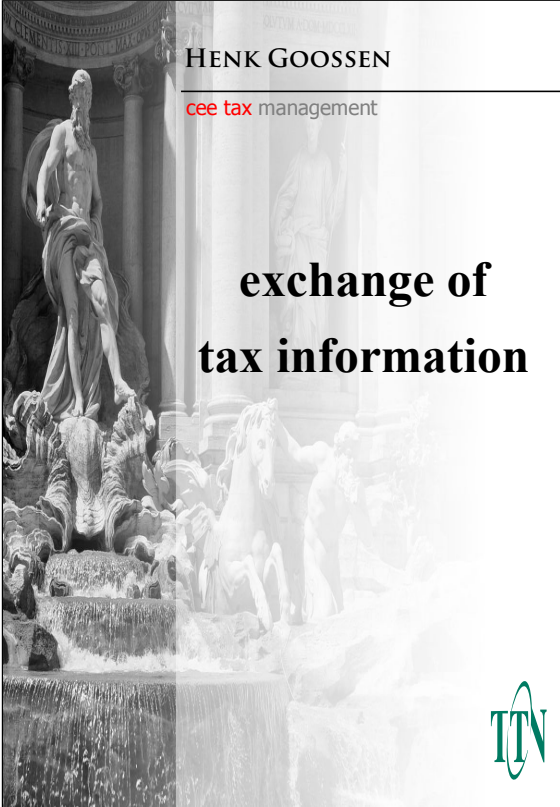
Mutual assistance agreements

Cross-border tax training

Tax examinations abroad

Sharing bank information





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