

Action 12

Require taxpayers to disclose their aggressive tax planning

Potential policy change

The Action Plan will develop recommendations regarding the design of mandatory disclosure rules for aggressive or abusive transactions.

Considerations



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Mandatory disclosure rules for aggressive transactions and structures.

Modular design that allows maximum consistency but also addresses country specific risk.

Create a wider definition of 'tax benefit'.

Create enhanced models for sharing international tax schemes between authorities.

Recommendations regarding the design of domestic rules.

Co-ordinated with the work on co-operative compliance.

