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

Last updated 12 November 2014
**Action 12**

Require taxpayers to disclose their aggressive tax planning

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- **Mandatory disclosure rules for aggressive transactions and structures.**
- **Create a wider definition of ‘tax benefit’.**
- **Recommendations regarding the design of domestic rules.**
- **Modular design that allows maximum consistency but also addresses country specific risk.**
- **Create enhanced models for sharing international tax schemes between authorities.**
- **Co-ordinated with the work on co-operative compliance.**