Action 5
Counter harmful tax practices

Potential policy change

The Action Plan will look at developing recommendations on the definition of harmful tax practices with a priority on improving transparency.

Considerations
The Action Plan will look at developing recommendations on the definition of harmful tax practices with a priority on improving transparency.

- Including compulsory spontaneous exchange on rulings related to preferential regimes
- Requiring substantial activity for any preferential regime
- Will engage with non-OECD members on the basis of the existing framework