



## OECD issues new Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures

### The road continues

**The Model Mandatory Disclosure Rules were approved by the OECD's Committee of Fiscal Affairs (CFA) on March 8, 2018**

On March 9, 2018 the OECD published a [press release](#) "Game over for CRS Avoidance" providing access to the new [Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures](#) and related [FAQs](#). This new regime will require lawyers, accountants, financial advisors, banks and other service providers to inform tax authorities of any schemes they put in place for their clients to avoid reporting under the CRS or prevent the identification of the beneficial owners of entities or trusts.

These rules require an Intermediary or user of a CRS Avoidance Arrangement or Opaque Offshore Structure to disclose certain information to its tax administration. In situations where the information pertains to users that are resident in another jurisdiction, it may be exchanged with the tax administration(s) of that jurisdiction in accordance with the terms of the applicable international legal instrument.

The Introduction to the new model disclosure rules clarifies that these do not affect the substantive provisions of a jurisdiction's CRS Legislation or impact on any reporting outcomes under the CRS. Jurisdictions implementing these model rules would need to take into account domestic specificities in their own CRS Legislation and the interaction of these model rules with existing anti-avoidance rules.

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