

Секция «International financial cooperation (секция на английском языке)»

Measures to prevent tax evasion and fraud: New trends implemented in the International Context and within the European Union

Научный руководитель – Marino Giuseppe

Marino Giuseppe

Doctor of Science (PhD)

University of Milan, Милан, Italy

E-mail: silviasut@yahoo.it

As the result of globalization, the mobility of the taxpayers (the private individuals as well as the companies) is considerably increased, with the consequence that also their incomes can easily be shifted from a country to another, often offshore. Since 2008, different measures have been implemented in the International context as well as within the European Union, with the aim of preventing such offshorization. However, being the issue not solved yet, further work is being done, also thanks to the discussions done within the BEPS works.

Main objective of paper. To analyze the new trends implemented in the international context as well as within the European Union, with the aim to prevent international tax evasion and fraud, with reference to both private individuals taxpayers and corporate taxpayers.

Methods. Critical analysis of the aforementioned new trends, in order to discuss if they are sufficient or if there are further measures to be investigated.

Main results. The exchange of information represents the main measure to prevent offshorization. In this context, 31 December 2017 was the first deadline for multinational groups to fill the Country - By - Country report introduced by Action BEPS 13 with the tax authorities of their ultimate parent company.

With specific reference to corporate tax payers, also the CFC rules can represent a further important measure: action BEPS 3 provides for important considerations in this respect. Moreover, the recent trends adopted within the European Union and in Italy in order to identify the so called black listed countries are worth mentioning.