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30 April 2009

## Improving the exchange of tax information among Council of Europe member states

### **Motion for a recommendation**

tabled by Mr Pieter OMTZIGT and other members of the Assembly

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This motion has not been discussed in the Assembly and commits only those who have signed it

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The Parliamentary Assembly of the Council of Europe is aware that tax evasion is facilitated by barriers to the international exchange of information on tax matters.

The Assembly therefore welcomes the statement by the G20 leaders at their London Summit on 2 April 2009 that “the era of banking secrecy is over”, their readiness “to take agreed action against those jurisdictions which do not meet international standards in relation to tax transparency” and the publication that day by the Organisation for Economic Cooperation and Development (OECD) of its progress report on the jurisdictions surveyed by the OECD Global Forum in implementing the internationally agreed tax standard, which requires exchange of information on request in all tax matters for the administration and enforcement of domestic tax law without regard to a domestic tax interest requirement or bank secrecy for tax purposes. It also provides for extensive safeguards to protect the confidentiality of the information exchanged.

In this respect the Assembly notes with concern that the list published by the OECD contains Council of Europe countries that are not fully co-operating in tax information exchange, and that the safeguards imposed may allow significant levels of tax evasion.

The Assembly refers to the OECD’s model double taxation convention whose article 26 provides for the exchange of information on tax matters, and calls for its full implementation.

The Assembly recommends that the Committee of Ministers of the Council of Europe, in co-operation with the OECD:

- review the effectiveness of information exchange on tax matters between the 47 member states, and take legal steps to improve it where necessary;
- review the relevant Council of Europe conventions, notably the Council of Europe Convention on Mutual Administrative Assistance in Tax Matters of 1988, and urge those member states that have not signed or ratified this convention to do so without delay.

*Signed (see overleaf)*



*Signed*<sup>1</sup>:

OMTZIGT Pieter, Netherlands  
ACKETOFT Tina, Sweden  
ALIGRUDIĆ Miloš, Serbia, EPP/CD  
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BLOM Luuk, Netherlands  
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GROSS Andreas, Switzerland, SOC  
HADŽIAHMETOVIĆ Azra, Bosnia and Herzegovina, ALDE  
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KOROBENNIKOV Anatoliy, Russian Federation  
KOVÁCS Elvira, Serbia, EPP/CD  
KOX Tiny, Netherlands, UEL  
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LINDEN René, van der, Netherlands  
MELČÁK Miloš, Czech Republic  
MIGNON Jean-Claude, France, EPP/CD  
MOTA AMARAL João Bosco, Portugal, EPP/CD  
PEJČINOVIĆ-BURIĆ Marija, Croatia, EPP/CD  
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VAREIKIS Egidijus, Lithuania, EPP/CD  
VIS Rudi, United Kingdom  
VOLONTÈ Luca, Italy, EPP/CD  
WILLE Paul, Belgium  
WODARG Wolfgang, Germany

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1. ALDE: Alliance of Liberals and Democrats for Europe  
EDG: European Democrat Group  
EPP/CD: Group of the European People's Party  
SOC: Socialist Group  
UEL: Group of the Unified European Left