Order 369 (1978)[1]

Co-operation between Council of Europe member states against international tax avoidance and evasion

Parliamentary Assembly

The Assembly,

1. Having regard to Recommendation 833 (1978) on co-operation between Council of Europe member states against international tax avoidance and evasion,

2. Instructs its Committee on Economic Affairs and Development :

2.1. to keep this recommendation under review and to report to the Assembly on its follow-up if necessary ;

2.2. to study in depth the question of the link between taxation levels and disparities and tax avoidance and evasion, and

2.3. to organise as early as possible and not later than 1979, and in accordance with Resolution 227 (1962), a colloquy on international tax avoidance and evasion practices and international co-operation against such practices, to be attended in particular by parliamentarians, experts and representatives of the international organisations concerned ;

3. Further instructs its Legal Affairs Committee to study the legal aspects of economic criminality with a view to presenting a report if it thinks fit to do so.

1. Assembly debate on 23, 25 and 26 January 1978, and 24 April 1978 (19th, 22nd, 23rd and 24th Sittings of the 29th Session, and 1st Sitting of the 30th Session) (see Doc. 4098, report of the Committee on Economic Affairs and Development). Text adopted by the Assembly on 24 April 1978 (1st Sitting).