Resolution 699 (1979)[1]

Organisation of a colloquy on international tax avoidance and evasion

Parliamentary Assembly

The Assembly,

1. Having regard to Order No. 369 (1978) and to Recommendation 833 (1978), on co-operation between Council of Europe member states against international tax avoidance and evasion ;

2. Bearing in mind that the Committee of Ministers has decided to await the results of the colloquy to be organised by the Assembly in pursuance of Order No. 369 before taking final decisions on the proposals set out in Recommendation 833 ;

3. Considering that such a colloquy can make an essential contribution towards enlightening parliamentary and public opinion on the complex aspects of international tax avoidance and evasion- as well as related subjects such as bank secrecy and tax havens- and of the ways and means to combat tax offences, tax fraud and tax avoidance at European and wider international level ;

4. Reiterating the importance it attaches to adequate co-operation between the national tax administrations of the Council of Europe member states to combat tax offences,

5. Resolves to hold a colloquy on the general theme of "International tax avoidance and evasion practices and international co-operation against such practices, in particular within Europe" in Strasbourg, early March 1980, to study, with the help of experts, the following topics in particular :

definition, scope and importance of international tax evasion,

definition, scope and importance of international tax avoidance,

taxation levels and disparities in relation to the problem of tax avoidance and evasion,

ways and means to improve European and wider international co-operation against tax evasion and avoidance, including those proposed in Recommendation 833,

application of Council of Europe conventions and agreements, and international application of penal law to fiscal matters ;

6. Requests its President to invite the national parliaments and competent authorities in the Council of Europe member states, as well as the international organisations concerned, to be represented at the colloquy.

1. See Doc. 4372, report of the Committee on Economic Affairs and Development. Text adopted by the Standing Committee, acting on behalf of the Assembly, on 28 June 1979.