Doc. 13301
30 September 2013

The activities of the Organisation for Economic Co-operation and Development (OECD) in 2012-2013

Amendment[1] No. 5

tabled by the Committee on Social Affairs, Health and Sustainable Development

At the end of paragraph 18, add the following sentence:

"The enlarged Assembly believes that the OECD should strengthen its definition of a tax haven and clarify which tax regimes can be categorised as harmful tax practices."

1. 2013 - Fourth part-session