



**Doc. 14189**

18 October 2016

## Implementation of OECD recommendations

### **Motion for a resolution**

tabled by Mr Alfred HEER 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 Organisation for Economic Co-operation and Development (OECD) has adopted various recommendations in order to avoid tax evasion, money laundering and corruption, notably recommendations in respect of the automatic exchange of information and the disclosure of beneficiaries.

As practice shows not all of the OECD member States are complying with the recommendations and guidelines, despite the fact that they had been adopted unanimously.

OECD member States should be able to compete on a level playing field. In addition, the non-implementation of rules set by the OECD by some member States severely undermines the aim of fighting tax evasion and corruption.

The Parliamentary Assembly should prepare a report to examine to what extent OECD member States are complying with the rules and principles of the organisation and which are the existing shortcomings in the process of implementation. The Assembly should also propose ways to ensure that OECD guidelines and recommendations are respected and implemented by all member States.

*Signed (see overleaf)*



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

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1. ALDE: Alliance of Liberals and Democrats for Europe  
EC: European Conservatives Group  
EPP/CD: Group of the European People's Party  
SOC: Socialist Group