**COUNTRY:SWİTZERLAND**

**FORUM:** **ECONOMIC AND FINANCAL AFFAİRS COUNCIL CONFIRIGATION (ECOFİN)**

**QUESTİON OF:** **INTERNATIONAL COOPERATİON IN COMBATİNG TAX EVASION**

**1.TOPİC BACKGROUND**

Tax crimes are a phenomenon that needs to be tackled both at the national and international level throughout the world, and they both negatively affect tax revenues and cause deterioration of the financial and economic order. Commits to enhance disclosure practices and transparency in source and destination countries, including through transparency in all financial transactions between Governments and companies to relevant tax authorities

Commits Member States to make sure that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created

Encourages countries to work together to strengthen transparency and adopt policies, including: MNE reporting country-by-country to tax authorities where they operate; access to beneficial ownership information for competent authorities; and progressively advancing towards automatic exchange of tax information among tax authorities as appropriate, with assistance to developing countries, especially LDCs, as needed

Stresses that efforts in international tax cooperation should be universal and should fully take into account the different needs and capacities of all countries

Welcomes on-going efforts, including the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes; takes into account OECD work on BEPS

Decides to further enhance the resources of the Committee of Experts on International Cooperation in Tax Matters to strengthen its effectiveness and operational capacity; increase the frequency of its meetings and its engagement with the Economic and Social Council through the Special Meeting on International Cooperation on Tax Matters; urges Member States to support the Committee and its subsidiary bodies through the voluntary trust fund

**2. PASSED ACTİONS**

The OECD/G20 BEPS Project was born in the wake of the global financial crisis, shrinking public budgets and growing public outcry over tax evasion and tax avoidance practices. In 2015, OECD and G20 countries – along with other stakeholders – created a package of 15 actions and related solutions to tackle BEPS. Since then, the work has continued and the number of countries involved has grown, with over 135 jurisdictions today

OECD is the

**3.COUNTRY’S POLİSY**

19/11/14 - Switzerland has today become the 52nd jurisdiction to sign the [Multilateral Competent Authority Agreement](https://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm), which will allow it to go forward with plans to activate automatic exchange of financial account information in tax matters with other countries beginning in 2018.
The landmark decision comes just weeks after Switzerland told the [Global Forum on Transparency and Exchange of Information for Tax Purposes](http://www.oecd.org/tax/transparency/) that it would implement in a timely manner the Exchange of information developed by the OECD and G20 countries. The Swiss decision is subject to Parliamentary approval, as well as the possibility that voters may be asked to approve the necessary laws and agreements.

**4.POSSİBLE SOLUTİONS**

We should change the tax audit system of the world. I propose a complete overhaul of the tax auditing system worldwide, aiming to develop a secure system that respects individuals' privacy. In line with my idea, we can modernize the existing system in Swiss banks while implementing strict controls on money inflows and outflows. Simultaneously, we will create a system that ensures people feel secure. One way to achieve this is by introducing mandatory reporting and verification of the source of funds for all bank transactions, including product purchases and currency exchanges, similar to the practices already in place in Swiss banks. By implementing these measures, we can address the issues associated with Swiss banks while enhancing overa security

referanges:

<https://www.oecd.org/newsroom/switzerland-takes-important-step-to-boost-international-cooperation-against-tax-evasion.htm>

<https://www.oecd.org/about/impact/ending-offshore-profit-shifting.htm>

<https://www.imf.org/en/Search#q=tax%20evasion&sort=relevancy&f:type=[DATA>]

<https://en.wikipedia.org/wiki/Giannis_Antetokounmpo>

<https://www.ab.gov.tr/files/EMPB/finansal_islem_vergisi_empb_print_version.pdf>

<https://developmentfinance.un.org/international-tax-cooperation-international-efforts-combating-tax-avoidance-and-evasion>