

Rapport d'examen par les pairs sur la demande d'échange
de renseignements

BELGIQUE

2018 (Deuxième cycle)



Mondial Transparency Lchange Renseignements Fiscales



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Domageables - Rapport d'étape de 2018 sur les régimes préférentiels Cadre inclusif sur le BEPS : Action 5

OECD,2019-03-26 Le Rapport sur l'Action 5 tablit l'un des quatre standards minimums prévus par le projet BEPS que tous les membres du Cadre inclusif se sont engagés à mettre en œuvre. Un aspect du standard minimum défini par l'Action 5 se rapporte au processus d'examen par les pairs des régimes fiscaux préférentiels afin d'identifier les caractéristiques de *Rapport du Secrétaire général aux ministres 2019* OECD,2019-05-22 Le rapport annuel du Secrétaire général de l'OCDE aux Ministres couvre les activités de l'OCDE en 2018 et quelques événements marquants de l'année 2019. Il présente les travaux de l'OCDE sur l'économie, l'emploi, l'éducation, l'environnement et bien d'autres domaines dans le contexte d'un monde en évolution rapide.

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Promesses et résultats OECD,United Nations Economic Commission for Africa,2016-04-15 L'Examen mutuel de l'efficacité du développement est un exercice de reddition mutuelle de comptes qui est réalisé conjointement par la Commission économique des Nations Unies pour l'Afrique et l'OCDE faisant suite à une demande formulée en 2003 par les Chefs d'État et de gouvernement des pays du NEPAD. Les aides d'État de nature fiscale en droit de l'Union européenne Ioanna

Papadamaki,2018-02-26 L'étude repose sur l'hypothèse que les aides d'État de nature fiscale sont autonomes se singularisant par rapport aux autres règles du droit fiscal de l'Union. Cela est essentiellement dû au fait que la finalité du contrôle des aides fiscales n'est pas facilement perceptible. Essayer de déterminer la finalité ou mieux la pluralité des finalités de ce contrôle constitue l'objectif principal de cet ouvrage. La démonstration de la finalité prototypique du contrôle des aides fiscales est fondée sur une méthode d'identification d'une aide fiscale reposant sur deux éléments clefs : une double rupture de galité devant l'impôt et dans la concurrence ; cet aspect des autorités de l'Union bénéficie de pouvoirs importants. Cela leur permet de tendre les finalités de ce contrôle laissant apparaître sur ce point une correspondance entre la technique d'identification d'une aide fiscale et les finalités recherchées du régime des aides fiscales. Le régime des aides fiscales dépasse son cadre initial de contrôle des systèmes fiscaux pour intégrer celui de laboration de règles juridiques communes. Les autorités de l'Union par le biais du régime des aides fiscales contrôlent les systèmes fiscaux nationaux. Dans le même temps elles parviennent à jouer un rôle important dans la coopération internationale au regard de la lutte contre la concurrence fiscale dommageable. Plus important encore elles parviennent à coordonner les systèmes fiscaux nationaux procédant à une instrumentalisation du contrôle des aides fiscales au contrôle conu

comme un succ dan de l harmonisation fiscale Cette analyse permet de poser certaines interrogations quant la capacit du contr le faire voluer le droit fiscal de l Union ainsi que de repenser la r partition des comp tences entre les autorit s europ ennes et nationales en mati re fiscale Cet ouvrage se destine principalement un public universitaire sp cialis en particulier en droit fiscal de l Union europ enne en droit de la concurrence ainsi qu en droit fiscal g n ral mais galement aux juristes et professionnels du droit de l Union et ou du droit fiscal

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par les pairs sur l'échange de renseignements sur demande OECD,2023-11-08 Ce rapport d'valuation par les pairs analyse la mise en uvre de la norme de transparence et d'change de renseignements sur demande en Mauritanie dans le cadre du deuxi me cycle d'examens men s par le Forum mondial sur la transparence et l'change de renseignements des fins fiscales depuis 2016 **Forum mondial sur la transparence et l'échange de renseignements à des fins fiscales**

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