

Traditional  
“command  
-and-  
control”  
approach

**Tax rules  
and disclosure  
requirements**

+

**Enforcement  
and exchange of  
information**

+

**Disincentives to  
tax avoidance and  
corporate  
opacity\*\***

+

**Incentives to  
transparency\*\*\***

+

Behaviourally  
informed  
approach\*

Adoption of 4<sup>th</sup> AML<sup>1</sup> Directive: public registers of UBOs<sup>2</sup> (May 2015)

COM Report on practices of country-by-country reporting (July 2018)

COM Communication on tax transparency (March 2014)

COM communication on corporate transparency (June 2015)

COM proposal of a Directive on exchange of tax rulings (2015)

OECD BEPS Project: Action 12 & 13 recommendations (summer 2015)

OECD draft Convention on innovative approach to tax matters (2015)

Standard on the Automatic Exchange of Tax Information (2017)

+

**proposal of model Convention**

OR

**proposal of model Guidelines**

OR

**proposal of model EU instrument**

OR

**proposal of model Act**

AND

**TAXPARENT MARK SCHEME<sup>3</sup> (2015)**

*...puts into practice...*

*...help to  
implement...*

*...contribute to ...*

*...act as inspiration for...*

*...set out  
objectives for...*

*...lay down building  
blocks of...*

\* Lunn, P., (OECD) Regulatory Policy and Behavioural Economics, 2014;

\*\* Zucman, G. (London School of Economics), Zucman, G., Taxing across Borders: tracking Personal Wealth and Corporate Profits (Journal of Economic Perspectives, Volume 28, No. 4, Fall 2014; Kleinbard, E.D., (USC Gould School of Law), Through a Latte Darkly: Starbucks’s Stateless Income Planning, Tax Notes, June 2013

\*\*\* Vondráček, O., Taxparency scheme, unpublished (2014 - 2015)

<sup>1</sup> Anti-Money Laundering Directive

<sup>2</sup> Ultimate beneficial owners (of legal persons and similar entities and arrangements)

<sup>3</sup> **by Transparency International Czech Republic & LEXPERANTO**