

BI Tax and Fiscal Policy Centre

Coffee Cake Seminars Fall Semester 2023

1. Lost in Information: National Implementation of Global Tax Agreements

" We study how national implementation shapes the success of global tax agreements. In an unprecedented act of global coordination, countries have recently implemented a global multi-lateral network of automatic information exchange on financial account data, the Common Reporting Standard (CRS). Two parties, the sending, and the receiving countries need to be able to process information to make the CRS work. We build a novel database on local enforcement of CRS information."