

SUB Hamburg



B/112178

Hefte zur Internationalen Besteuerung

Heft 176

Tax Havens in the Age of Global Standards for Exchange of Information: a Comparative Analysis between Germany and Italy

by

Sapienza University, Rome, Scuola Polizia Tributaria, Ostia,
International Tax Institute, University of Hamburg

edited by

Prof. Dr. Gerrit Frotscher

With contributions by
Prof. Dr. Gerrit Frotscher
Prof. Pietro Selicato
Maj. Francesco De Giacomo
Maj. Fabio Ranieri
Michael Debus and Peter Scheller
Mauro Ciccolini
Luca Di Nunzio
Gabi Gold
Laura Muzi
Paola Batalocco
Teresa De Toro
Ivan Dimitrov

2011

Table of Contents

Introductory speeches

Prof. Dr. Gerrit Frotscher International Tax Institute, University of Hamburg Are Information Exchange Agreements a panacea for the Tax Issues in a Globalised World? – a German Perspective	1
---	---

Prof. Pietro Selicato Dipartimento di teoria dello Stato, Sapienza University, Rome Towards Global Standards in Transparency and Exchange of Information: Do Tax Havens Still Exist?	5
---	---

Subtopic 1: The Legal Framework for Exchange of Information

Major Francesco De Giacomo Guardia di Finanza, Corso superiore di Polizia Tributaria The GdF's Role in the Compliance with Tax Rules. International Cooperation to Fight against Tax Evasion	23
---	----

Major Fabio Ranieri Guardia di Finanza, Corso superiore di Polizia Tributaria The Exchange of Information	31
--	----

Subtopic 2: Domestic Measures against Improper Use of Tax Havens

StB Michael Debus, M.I.Tax / StB Peter Scheller, M.I.Tax Hamburg Tax Havens in the Age of Global Standards. Domestic Measures against improper use of tax havens	39
---	----

Mauro Ciccolini Guglielmo Marconi University, Rome The Foreign-Dressing	49
--	----

Luca Di Nunzio International Tax Law Review, Sapienza University, Rome A Comparison between the Old and New Italian Regulation for the Selection of Tax Havens after the Law of December 24, 2007, No. 244 (<i>Finanziaria 2008</i>)	65
---	----

Subtopic 3: Constitutional, EU and International Framework of Mutual Assistance in Tax Matters

StBin Gabi Gold, MITax Aalen Constitutional, EU and International Framework of Mutual Assistance in Tax Matters	75
--	----