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The Implications of International Treaties Aimed at Curbing Tax Fraud and Tax Evasion

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Abstract
This study examines the legal and institutional implications of international treaties designed to combat tax fraud and tax evasion. It focuses on major mechanisms of international tax cooperation, including tax information exchange agreements, the Common Reporting Standard, automatic exchange of information, the BEPS Project, beneficial ownership transparency, and the Multilateral Instrument. These mechanisms enhance fiscal transparency, strengthen administrative cooperation, and limit the concealment of income and the artificial transfer of profits.
However, their effectiveness depends on consistent domestic implementation, adequate institutional capacity, reliable information, confidentiality safeguards, and effective enforcement. The study concludes that international treaties are essential for addressing cross-border tax misconduct, but they must be supported by coherent national legislation, secure data-exchange systems, stronger administrative resources, and an appropriate balance between tax transparency, taxpayer rights, data protection, and fiscal sovereignty.
Keywords: International tax cooperation; Tax evasion; Tax transparency; Automatic exchange of information; Beneficial ownership; Fiscal sovereignty.

1. Introduction

The contemporary economic and political landscape presents numerous challenges that complicate the process of fiscal analysis significantly. Notably, tax fraud and tax evasion have reached alarming levels that can no longer be overlooked, prompting nations to appear increasingly prepared to engage in cooperative efforts, particularly in comparison to the last two decades. A detailed behavioral model analyzing the effects of tax information, complemented by an extensive review of initiatives put forth by organizations such as the OECD, EU, and G20, sheds light on the shortcomings of traditional tax sovereignty theories. These theories, which once provided a solid foundation for understanding tax jurisdiction, now fall short of fully articulating the realities of international cooperation (Shepherd et al., 2024). Tax jurisdictions, which were once relatively insulated from the tides of economic globalization, now strive to offer services within a highly competitive global market. This shift in focus necessitates a keen awareness of the prevailing conditions of tax regulation and administration, which have become essential for delivering such services effectively. As various initiatives have emerged, aiming for voluntarily adopted standards, the OECD and G20 have worked diligently to articulate a comprehensive framework in direct response to the mounting demands for a coordinated approach to international tax cooperation. As we step into the modern era characterized by increased tax transparency, the events and changes that have unfolded since the mid-1990s have decisively influenced the current international framework and reinforced the positions countries have adopted in this ongoing evolution. (Kysar, 2019)

2. Theoretical Foundations of International Tax Cooperation

International tax fraud and tax evasion are growing challenges for national and corporate welfare. On a theoretical level, international tax cooperation emerges as a potentially viable solution. Understanding the nuances of tax sovereignty is essential to address the paradox of international information exchange. Normative compliance theory provides valuable insights into the expectations of state behavior and the nature of international cooperation, especially concerning tax fraud (Kysar, 2019).

Contrary to widely held beliefs, scholars question the existence of an expansive tax sovereignty doctrine. Tax sovereignty is not a recognized norm in international law, and considerable discretion characterizes national decision-making across a range of tax policy areas. Tax policies may reflect individual state policy preferences, even if not deemed "sovereign." As a result, legally sanctioned tax transparency does not compromise genuine tax sovereignty. Mainstream theory incorrectly suggests legally sanctioned tax transparency must threaten the sovereignty of tax systems not involved in cooperation. The paradox of international cooperation persists because legal tax transparency requirements consistent with national practice are hardly acknowledged (Ring, 2016).

3. Historical Evolution of Tax Transparency Initiatives

International tax evasion and harmful competition between sovereign states for tax revenues have long been subjects of international concern. In the early 1930s, initiatives to coordinate solutions for residency taxation issues began, and the League of Nations investigated base erosion and the international production and transfer of financial items (Benshalom, 2008). These efforts became more pressing in the 1990s when developed countries confronted intensified international pressures. Such pressures included the increasing cross-border flow of goods and services, the widespread liberalization of financial policies, and rapid integration of markets, all of which facilitated the international avoidance of taxes, particularly by multinational enterprises (MNEs). As a result, the Organisation for Economic Co-operation and Development (OECD) and the G7 launched initiatives to develop mechanisms to counter the extensive use of offshore tax havens and harmful tax practices. (Sybblis2022)

The open, competitive nature of international capital markets has also been a major stimulus for the international exchange of tax information. With the deregulation of domestic capital markets and the broadening of cross-border investments, investors are increasingly seeking to minimize their tax liabilities and reduce the risk of penalty taxes on accumulated undisclosed income and capital gains. Intergovernmental systems of exchange have helped counter potential massive capital flight and have been a key weapon against extensive tax avoidance and evasion. (Mbulawa, 2023)

The evolution of tax transparency initiatives addresses a similarly complex problem: the need to understand internationally how to counter tax avoidance in the first place. Attractive tax laws are typically only part of the answer and cannot be treated independently of broader international arrangements. The rise of the digital economy further complicates this understanding, as rapid technological changes have blurred the national borders of tax policy. To counter avoidance effectively, tax administrators require deep story-telling capabilities to conceptualize such arrangements and thereby detect and model them. Misconceptions about MNE tax planning and the separation of abusive transactions from legitimate business activities can inhibit this understanding. The current initiatives to enhance tax transparency thus occupy a central position in the quest to unwind the complications associated with any such international countermeasure and to shape coherent national responses to the problems posed (Corlin Christensen, 2018).

4. Key International Instruments and Frameworks

The effectiveness of treaties to curb tax fraud and evasion depends also on compliance mechanisms. Tax treaty networks and multilateral agreements are essential to establish a coherent architecture for international cooperation. Tax fraud and tax evasion have been defined in broad terms in order to capture most domestic interpretations of these concepts; these definitions include abusive practices by both corporations and wealthy individuals in general economic activities, e.g. by misuse or non-reporting of beneficial ownership, development aid revenues, or income from public enterprises. (Elisabeth Østfoss Løvholm, 2022)

4.1. Enhanced Framework for Bilateral and Multilateral Tax Information Exchange Agreements and Their Implications

Info-exchange agreements on request represent the least-intrusive form of international cooperation. They can nonetheless be classified further according to scope, confidentiality, and the extent of information shared. Lindh (2022) identifies three types alongside a generic category: (i) treaty-based agreements governed by bilateral tax treaties, (ii) unilateral, non-treaty, and jurisdictional agreements outside established treaty networks, and (iii) agreements that extend such treaties to tax matters other than income. (Chander & Schwartz, 2023)

Bilateral and multilateral TIEAs, countersigned by the Global Forum, establish a three-dimensional framework limiting exchange requests to specific types of information relevant to the tax liability in question, thereby excluding bulk requests. International practice now accommodates at least two aspects of post-AEOI exchange, one of which—security and confidentiality safeguards—does not seriously infringe sovereignty (Kysar, 2019). Similar example countries involved include Australia, France, Germany, Japan, New Zealand, Switzerland, and the United Kingdom at the very Minimum.

4.2. Common Reporting Standard and Automatic Exchange of Information

The Common Reporting Standard (CRS) and Automatic Exchange of Information (AEOI) were initiated during the G20 Summit in St. Petersburg in 2013 in response to a general call to enhance global tax transparency. The OECD was entrusted with the development of a global standard for the automatic exchange of relevant information on financial accounts held by non-residents. The CRS, which was released in a general version in July 2014 and translated into many different languages, is the common framework. Its implementation entails a number of commitments for governments and financial institutions. The basis of the standard is a list of "financial accounts" for which detailed and confidential information must be collected. The relevant income information for each financial account and the required account identification, together with technical solutions to avoid transfer pricing arbitrage and the relevant exchange country combination, are described thoroughly (Filipova-Slancheva, 2017) (De Mattia, 2014).

4.3. Transfer Pricing Documentation and the BEPS Project

Bilateral and multilateral tax treaties have already been concluded before the BEPS ('Base Erosion and Profit Shifting') Project, but the initiative prompted fresh international cooperation to avert tax base depletion and promote fair taxation. Tax competition takes various forms, with different laws governing yet supported by similar tax treaties. Most of the 5400 treaties in force today are double taxation avoidance agreements (DTAs) and their prevalence is growing (Alhija et al., 2024). Countries have wide latitude in designing tax systems—as evidenced by corporate nominal tax rates ranging from 0.1 to 40%—yet treaties impose specific constraints and furnish tax information exchange channels. Origins of the BEPS Project trace to the G20 and OECD. Action 13 set out Transfer Pricing Documentation Guidelines endorsing 'Three Tiered Approach' with Master File (multinational group information), Local File (specific local taxable entities), & Country-by-Country Reporting (CbyC), expanding to include Safe Harbours and Simplified Approach. To comply, tax authorities typically request documentation showing facts, analysis, and expatriation compliance. An initial Master File Template surfaced in 2014, revised 2016, detailing ownership structure, business activity descriptions, financial and financial allocation, intangibles description, financial arrangements, and group synergies. A Central Bank template was added 2021. The Local File Template outlines domestic taxpayer details, international arrangement enabling non-resident taxation, financing arrangements, amounts from intra-group financing, and other agreements. CbyC Reporting conveys revenues, expenses, profit, income tax paid and accrued, and other cross-border data aggregates. 75 jurisdictions endorse either unilateral or multilateral Cambodia-inclusive BEPS initiatives. (Bagley, 2022)

4.4. Beneficial Ownership Transparency

International cooperation in the field of taxation is not a recent phenomenon, but there is widespread acknowledgement that today's tax challenges cannot be dealt with by domestic measures alone. In a global economy, the need for cooperation encompasses not only issues of tax avoidance and evasion but is also critical to the establishment of robust, fair, and reliable tax systems. Global and regional bodies and networks have increasingly stressed the urgency and necessity of dealing with these issues. As the world becomes increasingly interconnected, ordinary people become more mobile, and economies become more interconnected, many financial centres remain the same (Shahid et al., 2022). Today's developments call for a fresh look at the various dimensions of international cooperation to address tax issues. The complexity of tax systems, the multitude of taxes on various bases, and the localisation of tax bases at national, state, and local levels mean that careful consideration is needed. Flexibility and adaptability in the roundtable discussions and in analysing the various types of coordination by government, international organisations, and the private sector. (Mohammed et al., 2023)

"Beneficial ownership" refers to the natural person(s) exercising ultimate effective control over or ultimately benefiting from an asset or an entity. Tax authorities have expressed concern that a lack of information about beneficial ownership can facilitate tax evasion. Structures with opaque beneficial ownership create opportunities for disguising beneficial ownership and concealment from fiscal authorities. This concern was central to the work carried out by the World Forum on Transparency and Exchange of Information for Tax Purposes and is echoed in the report of the OECD Working Group on Bribery. The need for information on the beneficial ownership of entities (including companies, partnerships, and trusts) and arrangements has also been endorsed by the Financial Action Task Force. The requirement to obtain and keep such information and to make it available to the appropriate authorities is reflected in the OECD Model Tax Convention (Dwi Nugroho, 2017) ; the need for information on the beneficial ownership of entities (including companies, partnerships, and trusts) and arrangements has also been endorsed by the Financial Action Task Force. The requirement to obtain and keep such information and to make it available to the appropriate authorities is reflected in the OECD Model Tax Convention ((Jonathan) Dhanawade, 2014).

4.5. Multilateral Instrument on Tax Treaty Measures to Prevent BEPS

The BEPS multilateral instrument implements tax treaty-related measures and provides a universal platform for countries and jurisdictions to modify their existing bilateral tax treaties in order to curb base erosion and profit shifting. The multilateral instrument not only allows participants to adopt the standard BEPS tax treaty measures but also enables them to make supplementary submissions in regard to those measures. These submissions serve as interpretative guidance for the implementation of particular articles of the multilateral convention and are included in the official text for the benefit of all countries. Mechanisms allowing for the introduction of new articles covering tax treaty-related BEPS measures have been foreseen in the multilateral instrument. The multilateral instrument provides signatory countries and jurisdictions with a common instrument to translate the tax treaty-related BEPS measures into their existing treaties and thus safeguards the existing tax treaty networks. Non-signatories benefit from the fact that the instrument preserves the continuity of international tax law as embodied in OECD and UN Model Conventions, notwithstanding the fundamental changes introduced by the BEPS initiative. The multilateral instrument establishes a framework for the implementation of the BEPS tax treaty measures through the modification of existing treaties and the introduction of a new approach to bilateral tax treaties among the signatories. Furthermore, the multilateral instrument affords countries the opportunity to offer, at different speeds, a single set of coordinated multi-country measures that address treaty-related BEPS concerns. It offers flexibility to adopt tax treaty-related

BEPS measures that reflect national policies, and provides a platform for work on other refined tax treaty measures that address BEPS without incurring the need for a comprehensive revision of the existing tax treaty network (Brauner, 2016).

5. Mechanisms of Compliance and Enforcement

International cooperation against tax fraud and evasion involves, alongside the provision of incentives to deter opportunism, agreements to undertake compliance checks and to impose penalties in case of non-conformity. Cooperation of a highly detailed character is fostered in a principally voluntary fashion, notably through the automatic provision of tax-related data with substantiation and the acceptance of certain definitions as to the collection and transfer of taxes. Such data-sharing commitments, providing checks and sanctions against non-compliance, are commonly embedded within the design of the international instruments. The significant co-implementing role of the Global Forum within the more comprehensive common-reporting framework underscores this. Penalty stipulations and mechanisms for the resolution of differences between tax authorities, both specific and broad, are also present. (Ahmed et al., 2025)

Given the non-uniqueness of country categorizations, the global anticipations of partner behaviour, and the principal of reciprocity in the exchange of information, the original round of cooperation between havens and others experienced little adherence to enforceable check-or-penalty regimes. Once again, many jurisdictions opted for voluntary information-sharing frameworks through exchanges of letters, memoranda, or multilateral accords without formal checks or sanctions. Although collective review mechanisms or simplified procedures enabling pre-clearance reports on the sufficiency of domestic law and adherence to the spirit of signed agreements remain on offer, their acceptance has proven similarly limited (Picciotto, 2007). Even highly developed exchanges, codified in accordance with the BEPS guidelines, do not substantiate the still additional supplementary demarche clarifying implementation or the provision of actual free-standing or enhancement-level beneficial-ownership databases (Hovi & Holtsmark, 2005).

6. Economic and Administrative Implications for Jurisdictions

International treaties aimed at curbing tax fraud and tax evasion impose various economic and administrative implications on jurisdictions. The Common Reporting Standard (CRS) and the Automatic Exchange of Information (AEOI) significantly expand the scope and administrative burden of tax compliance for financial institutions (Kysar, 2019). The collection, verification, and dissemination of the declared information impose additional compliance costs for governments. Countries that adopt the OECD's Base Erosion and Profit Shifting (BEPS) project guidance also incur new administrative responsibilities, including the implementation of elaborate transfer pricing rules (Pak, 2010).

Several studies assess the impact of these treaties on revenue collection, investment flows, and domestic policy choices following the implementation of a given standard. Although multilateral initiatives face criticism, analyses of their economic impact provide lower-bound estimates of their effectiveness. The OECD (2020b) analyzes the availability of internationally comparable statistics on reallocated profits to investigate the treaties' effect on revenue. The number of countries reporting unilateral and bilateral data on sectoral benefits, coupled with information on international accounts, permits quasi-experimental estimation of the treaties' impact on domestic tax policy. Countries participating in the BEPS project are found to exhibit lower increases in statutory tax rates on distributed profits and neutral cash flow than countries that did not engage, conditional on comparable observables. The cross-country dataset exploits the common timing of their implementation to estimate the association of countries' accession to the CRS with gross inflows and outflows of dividend and interest payments. Participation in the CRS relates to significant declines in dividend and interest payments to low-tax jurisdictions, along with a marked increase in reported inward payments from high-tax partner countries. Countries that join the AEOI and either the MAC or the FHTP experience a gradual drop in trade in intermediate goods—one of eleven broad trade categories (OECD, 2020b).

7. Challenges and Critiques

International cooperation against tax fraud and tax evasion is challenged by potential leakage of data to third countries or other undesired uses. Sophisticated tax planning may be used to exploit these vulnerabilities (Brauner, 2016). The quality of the data collected through treaties has also been questioned (Kysar, 2019). Finally, dependence on international governance raises tax sovereignty concerns; despite rigorous treaties, countries may still struggle to adapt domestic law to information-exchange commitments. Compliance burdens and capabilities are unlikely to converge. While countries with weaker positions might support further tax-related international collaboration, the burden imposed by cooperation may instead be perceived through a more tactical lens.

8. Empirical Evidence on Effectiveness

Tax treaties aim to prevent fiscal evasion, yet Article 26, which facilitates information exchange, remains ineffective. The exchange of information through treaties constitutes an odd mechanism, as banking havens exhibit little reciprocal interest in shaa15f6103-fd72-4750-a209-ff372b3d2ed0 data. More effective alternatives encompass tax information exchange agreements, domestic legislation, and bilateral accords. The U.S. enacted FATCA to curb tax evasion linked to residents' foreign accounts, necessitating intergovernmental agreements to comply with local laws. The OECD subsequently developed the Common Reporting Standard rooted in these accords. Such developments question the ongoing relevance of Article 26. (Hrdy & Seaman, 2023)

Cross-country analyses reveal substantial revenue gains and significant reductions in avoidance. Nevertheless, studies face limitations due to endogeneity issues, the difficulty of measua15f6103-fd72-4750-a209-ff372b3d2ed0 illicit activities, and the challenge of adequately captua15f6103-fd72-4750-a209-ff372b3d2ed0 alternative factors. Concerns persist regarding the influence of developed countries in shaping the international tax system. The magnitude of base erosion and profit shifting (BEPS) appears smaller than previously estimated. Absent domestic implementation, however, internationally coordinated tax reform approaches—such as formulary apportionment and profit-split methodologies—address BEPS more effectively than existing transfer-pricing rules.

9. Policy Considerations for Enhancing Efficacy

The design and implementation of international treaties aimed at curbing tax evasion and tax fraud raise several important policy considerations. The Common Reporting Standard offers a unique opportunity for standardised data-sharing across jurisdictions (Kysar, 2019). At the same time, domestic tax authorities in many countries face capacity constraints that limit their ability to comply with complex, CRS-based reporting requirements. Additional capacity-building measures could ensure that relevant data is properly collated and transmitted. Existing provisions for data privacy protection can mitigate concerns regarding the confidentiality of sensitive information (as in the case of beneficial ownership data). A well-defined equilibrium between transparency and confidentiality facilitates compliance and promotes the spirit of the existing treaties. Countries are increasingly monitoring, or planning to monitor, beneficial ownership information in addition to the data on financial accounts covered by the CRS. The implementation of, or adherence to, the Global Forum's 2018 peer-review recommendations concerning beneficial ownership may enhance the implementation and effectiveness of the other treaties, while countries that lack the necessary capacity would be better served by a delay in the introduction of further obligations.

10. Future Developments and Emerging Trends

Amidst implementation of existing international tax treaties, dynamics of international cooperation continue to change. Decisive policy developments are underway within the Organisation for Economic Co-operation and Development (OECD) and the G20 Framework for Global Policies on the Digital Economy (Ring, 2016). Emerging dimensions to be addressed cover policy challenges related to the digital economy, pressing considerations for investing in future technologies and infrastructure, real-time reporting obligations, and expanded coverage of beneficial ownership, facilitate-the-transaction disclosure, and monito01eedc93-0e7c-4dde-9926-cf6734205cf7 enrichened by machine learning and artificial intelligence (Satiro Coelho, 2017).

11. Conclusion

National tax policy has historically evolved primarily on a unilateral basis, operating strictly within the well-defined economic borders of individual nations. Over time, it has become increasingly evident that international cooperation in this context has emerged largely around the coordination and harmonization of these tax policies to some extent. These efforts are essential for fostering a more cohesive and cooperative global economy. The analysis pertaining to the global tax order delves deep into even more fundamental issues concerning the legitimacy and appropriateness of both bilateral and multilateral international interventions within the domain of national tax policies. It raises critical questions about the extent to which one nation can effectively influence or regulate the tax policies of another without infringing on its sovereignty. Furthermore, it explores the complex conditions that must be established and upheld to maintain such cooperation, particularly in a multifaceted global environment where principles of state sovereignty and legislative territoriality serve as the key guiding frameworks for nations. (Rahman et al., 2025)In examining this intricate relationship, the analysis utilizes a comprehensive case study of existing tax treaties that have been formed between various countries. These treaties often serve as the backbone of international tax cooperation, addressing issues such as double taxation and the exchange of information between nations. It highlights the various international cooperation policies that have been introduced over the years and points out how these policies clearly articulate the fundamental choices that face each sovereign state. Such choices fundamentally influence their perspectives on the fairness and equity of such cooperative arrangements in the evolving global economic landscape. By understanding how different nations navigate their obligations under these treaties, we can glean insights into the shared challenges and opportunities that lie ahead in the realm of international tax policy. (Saeed et al., 2023)

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