České korupční peklo a zahraniční daňové ráje

Petr Janský

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Co mají společného?



Ora Print

LESY ČR









Index finančního tajemství - FSI

Knowledge of Beneficial Ownership	
1	Bank Secrecy: Does banking secrecy have a statutory basis and are banks required to collect and maintain adequate records about their clients
2	Registration of foundations and trusts: Can foundations and trusts be created and is there a public registry of foundations and trusts?
3	Recording of company ownership: Are details of the beneficial ownership of companies submitted to and kept updated by a competent authority?

Zdroj pro tento a další snímky: http://financialsecrecyindex.com

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Key Aspects of Corporate Transparency Regulation	
4	Publication of company ownership details: Are details of company beneficial ownership maintained and made publicly available on the internet at reasonable cost?
5	Availability of company accounts: Does the jurisdiction require company accounts to be submitted to a public authority, and are these accounts made publicly available on the internet at reasonable cost?
6	Country-by-country reporting: does the jurisdiction require companies listed on the national stock exchange to comply with a country-by-country reporting standard?

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Efficiency of Tax and Financial Regulation	
7	**Fitness for information exchange:** are all paying agents (e.g. banks, trust and foundation administers, etc.) required to automatically report payments to non-residents to the tax administration?
8	**Efficiency of tax administration:** does the tax administration make use of taxpayer identifiers?
9	**Taking measures to not promote tax evasion:** does the jurisdiction apply a tax credit system for receiving interest and dividend income payments?
10	**Harmful legal vehicles:** does the jurisdiction allow the creation of cell companies, and are flee clauses for trusts prohibited by law?

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International Standards and Cooperation

11	**Anti money laundering measures:** assessed on the basis of compliance with FATF standards
12	**Provisions for automatic information exchange:** does the jurisdiction participate in the AIE provisions of the EU's savings tax directive, or does it offer a withholding tax alternative?
13	**Bilateral treaty provision for information exchange:** how many double tax agreements and tax information exchange agreements have been agreed?
14	**International treaty commitments:** including the 1988 Council of Europe/OECD Convention; 1988 UN Drug Convention; 1999 UN International Convention for the Suppression of the Financing of Terrorism; 2003 UN Convention Against Transnational Organised Crime; 2005 UN Convention Against Corruption;
15	**International judicial cooperation:** FATF recommendations 36, 37, 38, 39 and 40 relating to mutual legal assistance and other forms of cooperation

Index finančního tajemství - FSI

RANK	Secrecy Jurisdiction	FSI - Value	Secrecy Score	Global Scale Weight
1	Switzerland	1879.2	78	0.061
2	Cayman Islands	1646.7	77	0.046
3	Luxembourg	1621.2	68	0.131
4	Hong Kong	1370.7	73	0.042
5	USA	1160.1	58	0.208
6	Singapore	1118.0	71	0.031
7	Jersey	750.1	78	0.004
8	Japan	693.6	64	0.018
9	Germany	669.8	57	0.046
10	Bahrain	660.3	78	0.003
11	British Virgin Islands	617.9	81	0.002
12	Bermuda	539.9	85	0.001
13	United Kingdom	516.5	45	0.200
14	Panama	471.5	77	0.001
15	Belgium	467.2	59	0.012
16	Marshall Islands	457.0	90	0.000
17	Austria	453.5	66	0.004
18	United Arab Emirates (Dubai)	439.6	79	0.001
19	Bahamas	431.1	83	0.000
20	Cyprus	406.5	58	0.010

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