OVERARCHING SIMILARITIES OF AEOI AND AML FRAMEWORKS AND POSSIBILITIES FOR THEIR INTEGRATION

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**Underlying Conceptual Analysis**

- International Tax Evasion
- Establishing a Link
- International Money Laundering
- Banking and Ownership Secrecy
- Low Taxation

**Status Quo**

- Instruments:
  - FATCA,
  - DAC 2,
  - CRS,
  - National law.

- Instruments:
  - International Conventions,
  - FATF Recommendations,
  - EU AML Directive,
  - Bi-/Multilateral Agreements on mutual assistance,
  - National law.

**Goal**

- Finding a Common Legal Basis
- Identifying Existing Differences
- Reconciliation of Conflicts
- Identifying Existing Synergies
- Establishing a Link