

## Temas para un trabajo futuro en el marco del G20. Mirando a Osaka 2019.

25. An open and resilient financial system, grounded in agreed international standards, is crucial to support sustainable growth. We remain committed to the full, timely and consistent implementation and finalization of the agreed financial reform agenda, and the evaluation of its effects. We will continue to monitor and, if necessary, tackle emerging risks and vulnerabilities in the financial system; and, through continued regulatory and supervisory cooperation, address fragmentation. We look forward to continued progress on achieving resilient non-bank financial intermediation. We will step up efforts to ensure that the potential benefits of technology in the financial sector can be realized while risks are mitigated. We will regulate crypto-assets for anti-money laundering and countering the financing of terrorism in line with FATF standards and we will consider other responses as needed. We thank Mr. Mark Carney for his service as FSB Chair and we welcome the appointment of Mr. Randal K Quarles, as Chair of the FSB and of Mr. Klaas Knot, as Vice Chair.

26. We will continue our work for a globally fair, sustainable, and modern international tax system based, in particular on tax treaties and transfer pricing rules, and welcome international cooperation to advance pro-growth tax policies. Worldwide implementation of the OECD/G20 Base Erosion and Profit Shifting package remains essential. We will continue to work together to seek a consensus-based solution to address the impacts of the digitalization of the economy on the international tax system with an update in 2019 and a final report by 2020. We welcome the commencement of the automatic exchange of financial account information and acknowledge the strengthened criteria developed by the OECD to identify jurisdictions that have not satisfactorily implemented the tax transparency standards. Defensive measures will be considered against listed jurisdictions. All jurisdictions should sign and ratify the multilateral Convention on Mutual Administrative Assistance in Tax Matters. We continue to support enhanced tax certainty and tax capacity building in developing countries, including through the Platform for Collaboration on Tax.