



**MANUAL ON THE IMPLEMENTATION OF
EXCHANGE OF INFORMATION PROVISIONS FOR TAX PURPOSES**

Approved by the OECD Committee on Fiscal Affairs on 23 January 2006

UNCLASSIFIED

MODULE 7 ON COUNTRY PROFILES REGARDING INFORMATION EXCHANGE

The complete manual currently consists of the following Modules:

General Module - General and legal aspects of exchange of information

Module 1 - Exchange of information on request

Module 2 - Spontaneous exchange of information

Module 3 - Automatic (or routine) exchange of information

Module 4 - Industry-wide exchange of information

Module 5 - Simultaneous tax examinations

Module 6 - Tax examinations abroad

Module 7 - Country profiles regarding information exchange

Module 8 - Information exchange instruments and models

The purpose of the Manual is to provide tax officials dealing with exchange of information for tax purposes with an overview of the operation of exchange of information provisions and some technical and practical guidance to improve the efficiency of such exchanges.

The manual can be used for training and to design or update domestic manuals. The modular approach allows countries to choose only the parts that are relevant to their specific exchange programs.

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COUNTRY PROFILE OF (COUNTRY NAME)

1. Competent government agency (including website)	
2. Competent Authority	<i>See</i> “List of Competent Authorities” ¹
3. Sources of publicly available information including websites	<i>See</i> “Reference Guide on Sources of Information From Abroad” ²
4. Official language and any other accepted language(s)	
5. Network of tax conventions with information exchange provisions and other information exchange arrangements	<i>See</i> Annex 1
6. Is your country a party to the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters?	
7. Fiscal year	
8. Time limits for tax reassessments: 1) General Rule (by main types of taxes) 2) Special Rules (e.g. where taxpayer misrepresents information or in case of fraud)	
9. <u>Notification</u> . Is there an obligation or a practice to notify the taxpayer or any other person of the provision of information to another country? If yes, please briefly explain the key rules and indicate whether notification rules are abrogated for information exchange with certain countries (e.g. intra-EU) or in certain cases (e.g. very urgent cases). In your explanation also state whether the exchange of information can be challenged and whether such challenge prevents your competent authority from supplying the information.	
10. Preference to acknowledge request for information and receive acknowledgement of receipt of information by e-mail. If yes, please provide the e-mail address.	
11. Certification of residency. Do you have a standard form for certification of residency? If not, please describe briefly how your authorities reply to a request for confirmation of residency.	

¹ The current version of the list of competent authorities is included in the secure website for exchange of information staff.

² The Reference Guide on Sources of Information from Abroad is available on the OECD website and the secure website for exchange of information staff.

<p>12. Does your country engage in any of the following exchange of information programs:</p> <ol style="list-style-type: none"> 1) Information exchange upon request 2) Spontaneous exchange of information 3) Automatic exchange of information 4) Simultaneous tax examinations 5) Tax examinations abroad 6) Industry-wide exchanges of information 	
<p>13. Does your country have specific travel procedures for examining records held in a foreign country? If so, please describe these procedures.</p>	
<p>14. Does your country have specific requirements on what information must be included in a request either generally or in a request for a particular type of information? If so, please describe these requirements focusing in particular on the elements that depart or are more specific than what is spelt out in the checklist contained in the module on exchange of information on request.</p>	
<p>15. Are there any particular procedural or other rules in your country relating to obtaining information held by banks or other financial institutions for purposes of tax information exchange? If so, please briefly describe any rules or practices that might be relevant to your information exchange partners.</p>	
<p>16. Are there any particular rules or practices in your country (not already discussed above) of which other competent authorities should be aware? In particular are there any domestic rules or practices that depart from the general provisions of the Manual?</p>	