



**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 8 ON INFORMATION EXCHANGE INSTRUMENTS AND MODELS

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.

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

MODULE ON INFORMATION EXCHANGE INSTRUMENTS AND MODELS

1. Article 26 of the OECD Model Tax Convention and Commentary (current version):
www.oecd.org/taxation
2. Model Agreement on Exchange of Information on Tax Matters and Commentary:
www.oecd.org/taxation
3. Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters:
www.oecd.org/taxation
4. Nordic Convention on Mutual Administrative Assistance in Tax Matters:
www.itdweb.org
5. EU Materials on Information Exchange:
http://europa.eu.int/comm/taxation_customs/common/legislation/legislation/taxation/index_en.htm
http://europa.eu.int/comm/taxation_customs/taxation/tax_cooperation/mutual_assistance/index_en.htm
 - 5.1. EU Council Directive 77/799/EEC on Mutual Assistance as last amended by Council Directive 2004/106/EC
 - 5.2. Council Regulation (EC) No. 1798/2003 of 7th October 2003 on administrative cooperation in the field of value added taxes
 - 5.3. Council Regulation (EC) No. 2073/2004 of 16th November 2004 on administrative cooperation in the field of excise duties
 - 5.4. Antifraud regulation on mutual administrative assistance (still in draft form)
6. CIAT Model Agreement on exchange of information: www.ciat.org
7. Article 19 of the Model Tax Convention approved by Resolution 40 of the Andean Community:
www.comunidadandina.org