

Session 4: Draft Practical Guide for Exchange of Information (EOI) for developing countries

Why a Practical Guide on EOI?



Why a Practical Guide on EOI



Outline of the Draft Practical Guide



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How is it a Practical Guide?



Questions put to ATAF members



1. Background



2. Purpose of the Practical Guide



3. What legal basis for EOI? (1)





3. What legal basis for EOI?(2)



3. What legal basis for EOI?(3)



4. What does EOI have to offer?



4. What does EOI have to offer?



4. What does EOI have to offer?



4. Benefits from other forms of exchange



4. Benefits from other forms of exchange













Checklist on tax confidentiality (1)

- 1. Treaty or other exchange of information mechanism is in place and provides for the confidentiality of tax information.
- 2. Domestic legislation is in place to adequately protect the confidentiality of tax information.
- 3.Domestic legislation includes sufficient sanctions for breaches of confidentiality.
- 4. A comprehensive policy on confidentiality of tax information is in place and endorsed at the top level of the administration.
- 5. A specified person is responsible for implementing the comprehensive policy.
- 6. The comprehensive policy includes:
- (a) background checks/ security screening of employees, (b) employment contracts, (c) training (d) access to premises, (e) access to electronic and physical records, (f) departure policies, and (g) information disposal policies and (h) managing unauthorized disclosures



Checklist on tax confidentiality (2)

- 7. All aspects of the policy have been implemented in practice
- 8. Have any breaches in confidentiality occurred? If yes
- (a) was the breach been investigated?
- (b) was a report with recommendations prepared?
- (c) did the recommendations in the report result in a high degree of confidence that the changes, once implemented, would ensure that a similar breach would not occur?
- (d) were the recommendations effectively implemented?
- (e) were the sanctions provided for in domestic law applied to the person or persons responsible in a manner that will deter future breaches?





6. How To Exchange Information In Practice: EOI on request



6. How To Exchange Information In Practice: EOI on request



Optional Model Template Request for Information Tax Information Exchange Agreement 1

1.	To: 1		
2.	From: ²		
3.	Contact point ³	Name:	
		Email:	
		Telephone:	
		Fax:	
		Language skills:	
4.	Legal Basis:		
5.	Reference	Reference number: 4	
	numbers and related matters	Initial request:	Please check the box: Yes No
			If no, please provide reference number(s) and date(s) of any related request(s):
		Acknowledgement needed:	Please check the box: Yes No
		Number of attachments	s to the request:
		Total number of pages	for all attachments:
6.	Urgency of reply	Date, if any, after which longer be useful:	ch information would no
		Urgent reply required due to:	Please check the box:
			Statute of limitation; date:
			Suspected fraud
			Court case
			Other reasons (please specify):

³ The contact point should have the authority to exchange information



¹ Please add name and address of the competent authority of the requested jurisdiction

 $^{^2}$ Please add name and address of the competent authority of the requesting jurisdiction

Optional Model Template Request for Information Tax Information Exchange Agreement 2





Optional Model Template Request for Information Tax Information Exchange Agreement 3

12.	Relevant background: 1		
13.	Information requested: ²		
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:		
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):		



6. Timelines and costs



6. How To Exchange In Practice: Spontaneous exchange



7. Organizational aspects and processes





Example competent authority: Liberia



7. Example of organisation of a EOI Unit



7. Organisational aspects and processes



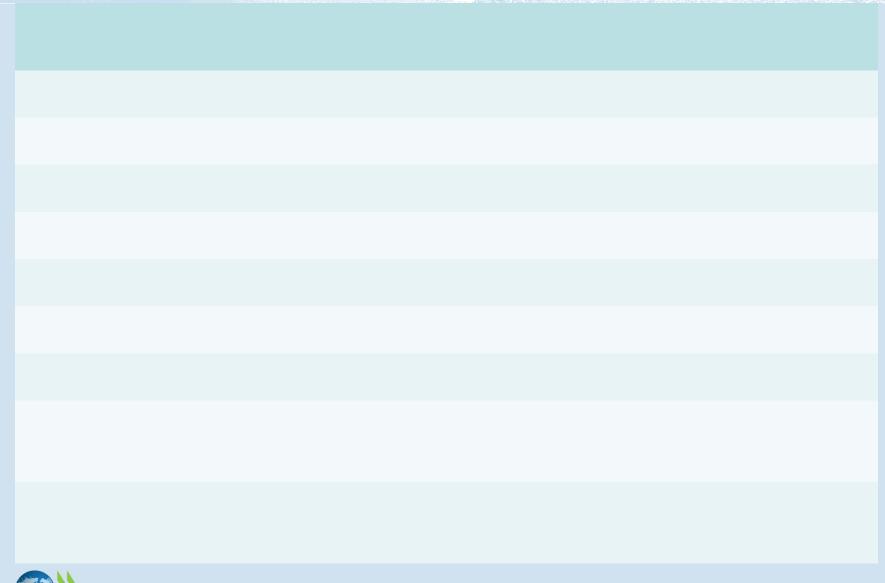
8. The Key role of tax auditors in EOI



8. The Key role of tax auditors in EOI



8. How to make a request: checklist for tax auditors





8. How to make a request: checklist for tax auditors

8. Training and awareness



8. How to promote spontaneous exchange



Annexes (under construction)



ANNEXES



Next steps



Proposed format of the Practical Guide and dissemination



THANK YOU

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