



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

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# Why a Practical Guide on EOI?

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# 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)

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# 3. What legal basis for EOI?(2)

# 3. What legal basis for EOI?(3)

# 4. What does EOI have to offer?



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## 4. Benefits from other forms of exchange

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# 5. What are the principles governing EOI?



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# 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?

## 5. What are the principles governing EOI ?

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

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# Optional Model Template Request for Information Tax Information Exchange Agreement 1

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

<sup>1</sup> Please add name and address of the competent authority of the requested jurisdiction.

<sup>2</sup> Please add name and address of the competent authority of the requesting jurisdiction.

<sup>3</sup> The contact point should have the authority to exchange information.

<sup>4</sup> Please provide a reference number that the requested competent authority should use in case of questions and that allows you to retrieve the request and the related file.

# Optional Model Template Request for Information Tax Information Exchange Agreement 2

7.

# Optional Model Template Request for Information Tax Information Exchange Agreement 3

<b>12.</b>	Relevant background: <sup>1</sup>
<b>13.</b>	Information requested: <sup>2</sup>
<b>14.</b>	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:
<b>15.</b>	Name and address of any person believed to be in possession of the information requested (to the extent known):



## 6. Timelines and costs

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## 6. How To Exchange In Practice: Spontaneous exchange

# 7. Organizational aspects and processes

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# 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



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



# 8. Training and awareness

# 8. How to promote spontaneous exchange

# Annexes (under construction)

# ANNEXES

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# Next steps

# Proposed format of the Practical Guide and dissemination

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