



**CENTRE FOR TAX POLICY AND ADMINISTRATION
COMMITTEE ON FISCAL AFFAIRS**

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**OECD MANUAL ON THE IMPLEMENTATION OF EXCHANGE OF INFORMATION PROVISIONS
FOR TAX PURPOSES - INFORMATION EXCHANGE INSTRUMENTS AND MODELS**

Module 8 - Information Exchange Instruments and Models

This document was approved by delegates to Working Party No.8.

The Manual is now submitted to the CFA for APPROVAL under the written procedure. Please submit your comments no later than January 9, 2006 to Ms. Suzanne Pedron (suzanne.pedron@oecd.org). If you can approve the Manual as it is you do not need to respond and the absence of comments will be taken to mean approval.

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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
<http://www.Nordisketax.net>
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