OECD

Protocol to Model Agreement on Exchange of Information on Tax Matters published by OECD

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Report from IBFD Tax Treaties Unit

On 7 August 2015, the OECD released the text of a protocol to update the OECD Model Agreement on Exchange of Information on Tax Matters (2002).

The protocol specifies the basis for jurisdictions wishing to extend the scope of their existing TIEAs to also cover the automatic and/or spontaneous exchange of tax information. Further details will be reported subsequently.

See also