



Recommendation of the Council
concerning Mutual Administrative
Assistance in the Recovery of
Tax Claims

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Background Information

The Recommendation concerning Mutual Administrative Assistance in the Recovery of Tax Claims was adopted by the OECD Council on 29 January 1981 on proposal of the Committee on Fiscal Affairs. The Recommendation aimed for increased co-operation between Adherents' tax authorities in order to counteract the attempts made by certain taxpayers to escape payment of tax. It recommended that Adherents (a) conclude bilateral conventions concerning mutual administrative assistance in the recovery of tax claims and (b), when concluding such bilateral conventions between them, to conform to the Model Convention on Mutual Administrative Assistance in the Recovery of Tax Claims. The Recommendation was abrogated on 15 July 2014, given that since 1980 Adherents have not reported the conclusion of any bilateral agreements based on the Model Convention, and almost all Adherents have signed or ratified the Convention on Mutual Administrative Assistance in Tax Matters, which provides a multilateral basis for assistance in the recovery of tax claims.

THE COUNCIL,

HAVING REGARD to Article 5 b) of the Convention on the Organisation for Economic Co-operation and Development of 14 December 1960;

HAVING REGARD to the Recommendation of the Council of 21 September 1977, on Tax Avoidance and Evasion [C(77)149(Final)];

HAVING REGARD to the Report of the Committee on Fiscal Affairs of 29 June 1979, on a Model Convention for Mutual Administrative Assistance in the Recovery of Tax Claims (hereafter referred to as the "Model Convention") [CFA/WP1(79)1 and Corrigendum, CFA/WP1(79)2 and Corrigendum];

CONSIDERING that the development of international movement of persons, capital, goods and services, although highly beneficial in itself, has increased the possibilities of escaping tax, which therefore requires increasing co-operation between tax authorities of OECD Member countries;

NOTING THAT, for the correct assessment of taxes, such co-operation exists on the basis of provisions relating to exchanges of information under bilateral conventions for the avoidance of double taxation with respect to taxes on income and on capital which are in accordance with the OECD Model Convention set out in the Annex to the Council Recommendation of 11 April 1977, concerning the avoidance of double taxation [C(77)40(Final)];

CONSIDERING that increased co-operation is also desirable in the recovery of tax claims of any kind, in order to counteract the attempts made by certain taxpayers to escape payment of tax;

CONSIDERING that such co-operation may now, for a substantial number of OECD Member countries, take the form of bilateral conventions between themselves to this effect;

CONSIDERING that the new Model Convention and the Commentaries thereto will facilitate the conclusion of such conventions on the basis of uniform principles, definitions and methods, and will permit a common interpretation in this field;

I. RECOMMENDS to the Governments of Member countries:

1. To conclude bilateral conventions concerning mutual administrative assistance in the recovery of tax claims, insofar as they are not prevented from doing so by political, legal or practical obstacles;
2. When concluding such bilateral conventions between them, to conform to the Model Convention as interpreted in the Commentaries thereto, or to adopt provisions leading to even closer co-operation in this field.

II. REQUESTS the Governments of Member countries to notify the Organisation of the text of any convention concerning mutual administrative assistance in the recovery of tax claims concluded with each other and, where appropriate, the reasons why the provisions of the Model Convention have not been adopted in such conventions.

III. INSTRUCTS the Committee on Fiscal Affairs:

1. To examine the notifications so supplied and to report to the Council as appropriate;
2. To pursue further its work on developing mutual administrative assistance between tax authorities both at bilateral and multilateral level, and to make appropriate proposals to this effect.

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