



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

**OECD Legal
Instruments**

This document is published under the responsibility of the Secretary-General of the OECD. It reproduces an OECD Legal Instrument and may contain additional material. The opinions expressed and arguments employed in the additional material do not necessarily reflect the official views of OECD Member countries.

This document, as well as any data and any map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

For access to the official and up-to-date texts of OECD Legal Instruments, as well as other related information, please consult the Compendium of OECD Legal Instruments at <http://legalinstruments.oecd.org>.

Please cite this document as:

OECD, *Recommendation of the Council concerning Mutual Administrative Assistance in the Recovery of Tax Claims*, OECD/LEGAL/0189

Series: OECD Legal Instruments

© OECD 2018

This document is provided free of charge. It may be reproduced and distributed free of charge without requiring any further permissions, as long as it is not altered in any way. It may not be sold.

This document is available in the two OECD official languages (English and French). It may be translated into other languages, as long as the translation is labelled "unofficial translation" and includes the following disclaimer: *"This translation has been prepared by [NAME OF TRANSLATION AUTHOR] for informational purpose only and its accuracy cannot be guaranteed by the OECD. The only official versions are the English and French texts available on the OECD website <http://legalinstruments.oecd.org>"*

Date(s)

Adopted on 29/01/1981
Abrogated on 15/07/2014

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.

Adherents*

OECD Members

Australia
Austria
Belgium
Canada
Chile
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Iceland
Ireland
Israel
Italy
Japan
Korea
Latvia
Luxembourg
Mexico
Netherlands
New Zealand
Norway
Poland
Portugal
Slovak Republic
Slovenia
Spain
Sweden
Switzerland
Turkey
United Kingdom
United States

Non-Members

* Additional information and statements are available in the Compendium of OECD Legal Instruments:
<http://legalinstruments.oecd.org>

About the OECD

The OECD is a unique forum where governments work together to address the economic, social and environmental challenges of globalisation. The OECD is also at the forefront of efforts to understand and to help governments respond to new developments and concerns, such as corporate governance, the information economy and the challenges of an ageing population. The Organisation provides a setting where governments can compare policy experiences, seek answers to common problems, identify good practice and work to co-ordinate domestic and international policies.

The OECD Member countries are: Australia, Austria, Belgium, Canada, Chile, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Latvia, Luxembourg, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, the Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, the United Kingdom and the United States. The European Union takes part in the work of the OECD.

OECD Legal Instruments

Since the creation of the OECD in 1961, around 450 substantive legal instruments have been developed within its framework. These include OECD Acts (i.e. the Decisions and Recommendations adopted by the OECD Council in accordance with the OECD Convention) and other legal instruments developed within the OECD framework (e.g. Declarations, international agreements).

All substantive OECD legal instruments, whether in force or abrogated, are listed in the online Compendium of OECD Legal Instruments. They are presented in five categories:

- **Decisions:** OECD legal instruments which are legally binding on all Members except those which abstain at the time of adoption. While they are not international treaties, they entail the same kind of legal obligations. Adherents are obliged to implement Decisions and must take the measures necessary for such implementation.
- **Recommendations:** OECD legal instruments which are not legally binding but practice accords them great moral force as representing the political will of Adherents. There is an expectation that Adherents will do their utmost to fully implement a Recommendation. Thus, Members which do not intend to do so usually abstain when a Recommendation is adopted, although this is not required in legal terms.
- **Declarations:** OECD legal instruments which are prepared within the Organisation, generally within a subsidiary body. They usually set general principles or long-term goals, have a solemn character and are usually adopted at Ministerial meetings of the Council or of committees of the Organisation.
- **International Agreements:** OECD legal instruments negotiated and concluded within the framework of the Organisation. They are legally binding on the Parties.
- **Arrangement, Understanding and Others:** several ad hoc substantive legal instruments have been developed within the OECD framework over time, such as the Arrangement on Officially Supported Export Credits, the International Understanding on Maritime Transport Principles and the Development Assistance Committee (DAC) Recommendations.