



Recommendation of the Council  
concerning a Standardised Form  
for Automatic Exchanges of  
Information under  
International Tax  
Agreements

**OECD Legal  
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## **Date(s)**

Adopted on 05/05/1981  
Abrogated on 15/07/2014

## **Background Information**

## **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 11 April 1977, concerning the Avoidance of Double Taxation [C(77)40(Final)] and the Model Convention set out in the Annex thereto (Model Convention for the Avoidance of Double Taxation with respect to Taxes on Income and Capital);

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

**CONSIDERING** that most double taxation conventions signed by Member countries follow Article 26 of the Model Convention referred to above in providing for co-operation between the competent authorities of the Contracting States, in the form of exchanges of information necessary for carrying out the provisions of the convention or of their domestic laws concerning taxes covered by the convention;

**CONSIDERING** that exchanges of information should be encouraged as an effective form of administrative assistance for a better implementation of domestic tax laws;

**CONSIDERING** that differences in languages and format used for automatic exchanges of information create obstacles for tax administrations in using information received, and therefore reduce the effectiveness of this form of assistance;

**CONSIDERING** that the use by all Member countries of a form with a uniform lay-out and content would remove these obstacles irrespective of the language used, would make such exchanges more effective and make it easier for Member countries to agree, under bilateral or multilateral conventions, upon such a form of exchanges of information, both in the OECD area and in relations with non-member countries;

**RECOMMENDS** that Governments of Member countries use the OECD standardised form when making automatic exchanges of information under bilateral or multilateral conventions.

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- **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.
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