



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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OECD Legal Instruments

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- **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.
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