

# **International Co-Operation TIEAs**

# History of TIEAs

1996: G7 States and OECD Member states have criticized the economical competition chances caused by differences in taxation

 lack of Information Exchange strengthens tax fraud

Since 2002: OECD-TIEA-Model-Agreement!  
Implementation of so called black, white and grey lists of tax havens (by OECD)  
to ensure an appropriate taxation

## **Agreement between states (bilateral or multilateral)**

Regulates the mutual assistance in tax or criminal matters

### **Purpose:**

draw level in economical competition chances

determine harmful tax practices

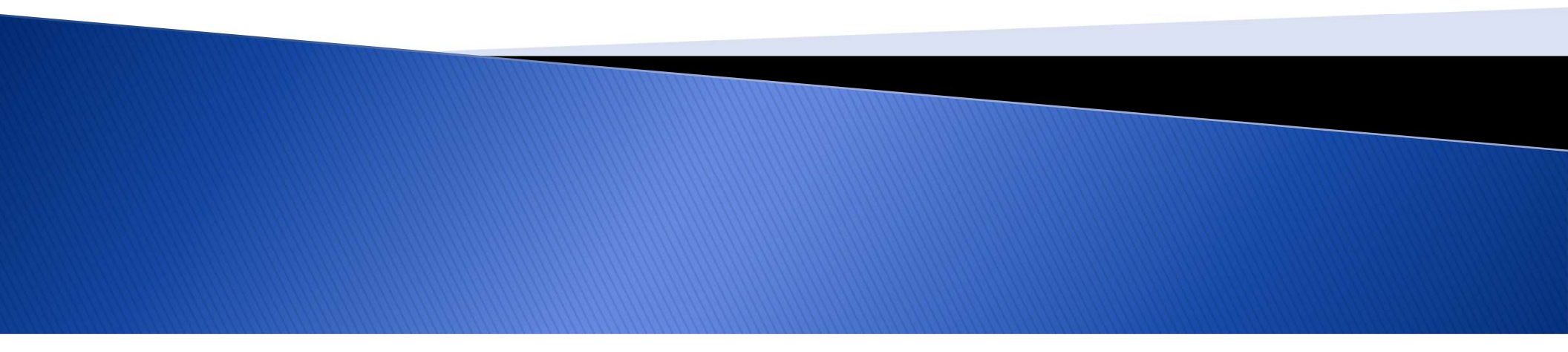
### **Differences to tax convention to avoid double taxation:**

TIEA contains no rules to avoid a double taxation

both agreements are possible at the same time



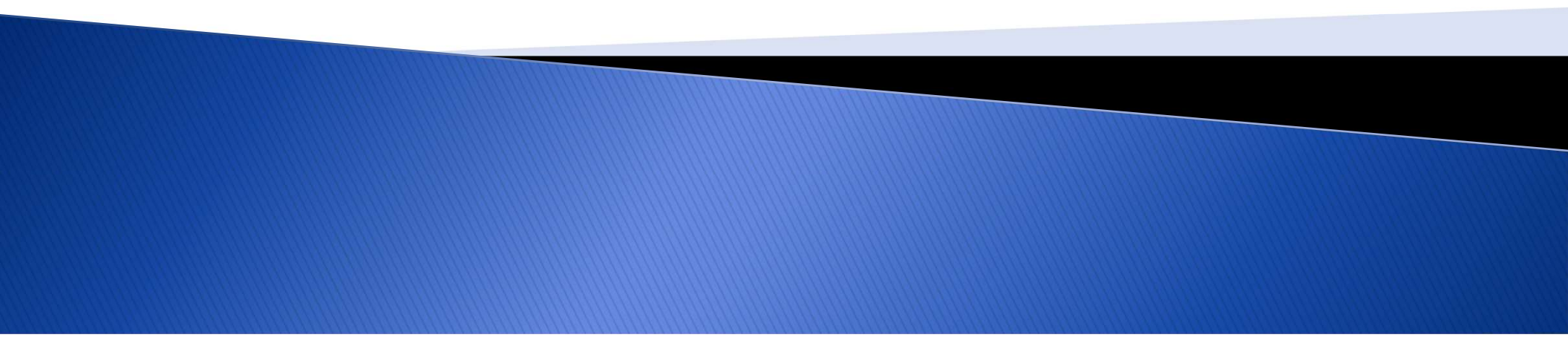
# **Regulation of the TIEAs:**

- exchange of information
  - by requests or
  - spontaneously
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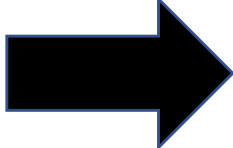
# Regulation of the TIEAs:

- exchange only possible in the taxes covered by the agreement
- e.g. direct / indirect taxes (taxes of income / capital / wealth / estate / VAT ...)

# **Regulation of the TIEAs:**

- requests only by the competent authorities, listed in the TIEA
  - information has to be necessary
  - for taxation / investigation of tax evasion & tax fraud / prosecution (depends on TIEA)
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## Before requesting:

- usually all available means of gathering / obtaining information should be exhausted!!!
- if so  requests are possible

# **Request:**


## **Formal requirements usually are:**

- written format (form / template on OECD)
- appropriate language
- personal data of subject/s
- description of the facts (the more you give / is allowed to provide the better it is)
- description of requested information with facts of the intended use

## Possibilities of measures (undertaken by requested party) depend on

- jurisdiction
- regulations within the TIEA
- availability
- e.g. tax audit, bank statements, .....
- *BUT NO CRIMINAL MEASURES AS  
WARRANTS / SEARCHES / .....*

# TIEAs also list regulations concerning:

- deadlines for answering
- confidentiality
- mutuality of exchange of information
-  no one-way-street

## **Special regulations within TIEAs possible:**

- some TIEAs regulate that the subject of the request has to be informed before the request is send abroad
- if so, then usually only in tax matters
- not in tax investigation procedures
- you have to check before requesting to be aware of procedures - otherwise ?!?

**Where do we find the TIEAs?**

**e. g. on the**

**Website of the OECD**

Any Questions???

I've been afraid of that!!!!!!!



Thank you kindly for your  
attention!