Trends in the area of exchange of information:

- Substantial extension of tax information exchange agreements
- Scope of information exchange is steadily increasing
- Increasing automatic exchange of information
- Administrative Cooperation Directive: Commission’s Proposal (June 2013) to extend mandatory automatic exchange of information
- OECD: new single global standard on automatic exchange of information (13 February 2014)

Trends in the area of legal protection of the taxpayer in the process of exchange of information:

- Innocent taxpayer has nothing to fear? BUT wrong exchange of information possible
- Right to informational self-determination
- Privacy Directive (95/46/EC): Informational rights for the taxpayer?
- How should the limits to exchange of information be properly enforced?
- Focus on the position of the taxpayer is missing
- ECJ Jiří Sabou (C-276/12): EU law – no right to be informed about request addressed to another MS
- Procedural rights only exist in a limited number of countries
- Notification rights?
- Tax Secrecy: Keeping It Safe – OECD guide on the protection of confidentiality of information exchanged for tax purposes

OECD: new single global standard on automatic exchange of information (13 February 2014)

Art 26 OECD-MC: Group requests are allowed

CoE/OECD Convention on Mutual Administrative Assistance

BEPS: fighting harmful tax practices through transparency

FATCA: comprehensive obligation to exchange information concerning US account holders automatically

Consultation rights?

Taxpayers’ rights are not separately provided for in the different exchange of information instruments

Intervention rights?

Privacy Directive (95/46/EC): Informational rights for the taxpayer?

Notification rights?

Procedural rights only exist in a limited number of countries

ECJ Jiří Sabou (C-276/12): EU law – no right to be informed about request addressed to another MS

How should the limits to exchange of information be properly enforced?