The complete manual currently consists of the following Modules:

General Module - General and legal aspects of exchange of information
Module 1 - Exchange of information on request
Module 2 - Spontaneous exchange of information
Module 3 - Automatic (or routine) exchange of information
Module 4 - Industry-wide exchange of information
Module 5 - Simultaneous tax examinations
Module 6 - Tax examinations abroad
Module 7 - Country profiles regarding information exchange
Module 8 - Information exchange instruments and models

The purpose of the Manual is to provide tax officials dealing with exchange of information for tax purposes with an overview of the operation of exchange of information provisions and some technical and practical guidance to improve the efficiency of such exchanges.

The manual can be used for training and to design or update domestic manuals. The modular approach allows countries to choose only the parts that are relevant to their specific exchange programs.


5.2. Council Regulation (EC) No. 1798/2003 of 7th October 2003 on administrative cooperation in the field of value added taxes

5.3. Council Regulation (EC) No. 2073/2004 of 16th November 2004 on administrative cooperation in the field of excise duties

5.4. Antifraud regulation on mutual administrative assistance (still in draft form)

6. CIAT Model Agreement on exchange of information: www.ciat.org

7. Article 19 of the Model Tax Convention approved by Resolution 40 of the Andean Community: www.comunidadandina.org