MANUAL ON THE IMPLEMENTATION OF ASSISTANCE IN TAX COLLECTION

Approved by the OECD Committee on Fiscal Affairs on 26 January 2007

UNCLASSIFIED

MODULE ON INSTRUMENTS AND MODELS ON ASSISTANCE IN TAX COLLECTION

The manual currently consists of the following Modules:

General Module:
  Part I  - General and legal aspects of tax collection,
  Part II - Measures of conservancy
  Part III - Practical aspects

Module 1 - Country Profile Template (re Assistance in Tax Collection)
Module 2 - Instruments and Models on Assistance in Tax Collection

Modules currently being drafted:
Module 3 - Model Memorandum of Understanding on Assistance in Tax collection based on Article 27 of the OECD Model Convention on Income and on Capital
Module 4 - Model Memorandum of Understanding on the recovery of tax claims based on the joint OECD/Council of Europe Convention on Mutual Administrative Assistance in Tax Matters
Module 5 - Model Form for Assistance in the Recovery of Tax Claims
Module 6 - Glossary of tax collection terms

The purpose of the Manual is to provide tax officials dealing with assistance in tax collection with an overview of the operation of assistance in tax collection provisions and some technical and practical guidance to improve the efficiency of assistance in tax collection.

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 tax collection assistance programs.
MANUAL ON THE IMPLEMENTATION OF ASSISTANCE IN TAX COLLECTION

MODULE ON INSTRUMENTS AND MODELS ON
ASSISTANCE IN TAX COLLECTION


