

Global Forum on Transparency and Exchange of Information for Tax Purposes: Peer Review Report on the Exchange of Information on Request – North Macedonia 2019 (Second Round)

DOI: <https://doi.org/10.1787/c02d85f9-en>

ISBN 978-92-64-52354-8 (Print)

ISBN 978-92-64-92280-8 (PDF)

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Corrigendum

Page 60, §186, Table: Legal and Regulatory Framework

- **Underlying factor:** North Macedonia's law does not ensure that all types of relevant information obtained under the AML/CFT law are accessible to the competent authority for EOI purposes.
- **Recommendations:** North Macedonia is recommended to amend its laws so that all types of information collected by AML obliged persons pursuant to AML law can be accessed to answer a valid EOI request.
- **Determination:** The element is in place but needs improvement.

Page 87, §310, Table: Practical Implementation of the standard

- **Underlying factor:** -.
- **Recommendations:** -.