



MANUAL ON THE IMPLEMENTATION OF ASSISTANCE IN TAX COLLECTION

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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.

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1. Article 27 of the OECD Model Tax Convention on Income and Capital: www.oecd.org
2. Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters: www.oecd.org/taxation
3. Nordic Convention on Mutual Administrative Assistance in Tax Matters: www.itdweb.org
4. EU Materials on Assistance for the Recovery of Claims: ec.europa.eu/taxation
 - Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims on customs duties and certain agricultural levies, extended in 1979 to Value Added Taxes (by Council Directive 79/1071/EEC), to certain excise duties (by Council Directive 92/108/EEC) and in 2001 to direct taxes and taxes on insurance premiums by Directive 2001/44/EEC
 - Commission Directive 2002/94/EC laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures