



Exchange of Information

Addis Ababa Action Agenda

- Stress the importance of strengthening the mechanisms for exchange of information in tax matters
- Call upon countries to work together to adopt appropriate policies, including:
 - Automatic exchange of information among tax authorities, with support to developing countries in adopting this standard
 - Country-by-country reporting of financial and tax information by multinational enterprises to the tax authorities of the countries where they operate
 - Access to beneficial ownership information regarding entities and assets

Subcommittee on Exchange of Information

- Amend Article 26 and its Commentary for inclusion in the next update of the UN Model Double Taxation Convention
- Monitor and follow up with international developments in the area of exchange of Information (including meetings of the Global Forum on Transparency and Exchange of Information for Tax Purposes)



Code of Conduct on Cooperation in Combating International Tax Evasion

