

GLOBAL FORUM ON  
**TRANSPARENCY AND EXCHANGE OF  
INFORMATION FOR TAX PURPOSES**

# Establishing and Running an Effective Exchange of Information Function

A joint Global Forum and ATAF Toolkit



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## Abbreviations and acronyms

**AEOI** Automatic Exchange of Information

**ATAF** African Tax Administration Forum

**BEPS** Base Erosion and Profit Shifting

**CA** Competent Authority

**CAA** Competent Authority Agreement

**CbCR** Country-by-country reporting

**DTC** Double Taxation Convention

**EOI** Exchange of Information

**EOIR** Exchange of Information on Request

**FATCA** Foreign Account Tax Compliance Act

**Global Forum** Global Forum on Transparency and Exchange of Information for Tax Purposes

**JITSIC** Joint International Taskforce on Shared Intelligence and Collaboration

**OECD** Organisation for Economic Co-operation and Development

**SEOI** Spontaneous Exchange of Information

**TIEA** Tax Information Exchange Agreement

**VAT** Value Added Tax

## Preface



**Maria José Garde**

Chair  
Global Forum on  
Transparency and  
Exchange of Information  
for Tax Purposes



**Logan Wort**

Executive Secretary  
African Tax Administration  
Forum



**Zayda Manatta**

Head of the Secretariat  
Global Forum on  
Transparency and  
Exchange of Information  
for Tax Purposes