

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



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