



International Fiscal Association

**IFA 2020 Virtual Programme
16-25 November 2020**

SHORT DESCRIPTION

**EXCHANGE OF INFORMATION: ISSUES,
USE AND COLLABORATION**

SUBJECT 2 | Tuesday, 17 November 2020 | 15.00 – 17.00

Chair

Christoph Schelling (Switzerland)

This session will address the current status of cross-border administrative assistance in tax matters and will consider experience with implementation of these initiatives taking account of peer reviews.

The panel will discuss issues related to exchange of information upon request, focusing on group and bulk requests, and examine the application of guiding principles, such as foreseeable relevance, subsidiarity and specialty.

The discussion will further focus on automatic exchange of information, in particular where financial accounts are concerned, and will look into a potential revision of the international standard. It will also include the standard providing for spontaneous exchange of information, specifically on tax rulings.

Finally, taking stock of recent technical developments, new technologies and products, an outlook on possible future policy direction will address areas of potential enhanced cooperation and also consider limitations set by other domains of the law, such as data protection and constitutional principles.