



International Exchange of Information for Tax Purposes

In today's globalized world taxpayers have become increasingly mobile and spread their activities and investments across states. The powers of national tax authorities are, however, restricted to the territorial limits of their country. Thus, transnational mutual assistance through an effective worldwide system of information exchange for tax purposes is most important. International cooperation in tax matters is, in the context of the current economic crisis, fostered by governments' need to optimize tax assessment and collection as well as to fight aggressive tax planning, tax evasion and tax fraud. However, practice shows that international exchange of information for tax purposes, which can form the basis for the recovery of taxes in cross-border scenarios, meets various difficulties and requires constant improvement in order to be effective.

Oliver-Christoph Günther / Nicole Tüchler
(Eds.)

Exchange of Information for Tax Purposes **Untertitel**

Series on International Tax Law

Linde Verlag

616 pages

ISBN 978-3-7073-2409-9

€ 118,-

The editors:

MMag. Oliver-Christoph Günther, LL.M. (WU) is external lecturer and former research and teaching associate at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). He currently works with Freshfields Bruckhaus Deringer LLP, Vienna.

Mag. Nicole Tüchler is external lecturer and former research and teaching associate at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). She currently works with KPMG Alpen-Treuhand AG, Vienna.

This book provides an analysis of the framework of international exchange of information for tax purposes. The Master's theses contained in this book focus on the domestic, bi- and multilateral as well as EU legal bases for exchange of information for tax purposes and on the extraterritorial enforcement of tax claims. Moreover, the book highlights a number of topics that are of specific relevance for international mutual assistance in tax matters, such as the different forms of exchange of information, availability of bank, ownership, identity and accounting information as well as the legal protection of the taxpayers. The contributions in this book also develop solutions where required and give ideas on how to go forward.

Kontakt:

Dr. Ernst Grabovszki
Leitung Presse- und Öffentlichkeitsarbeit
Tel.: + 43 1 246 30-30
Fax: +43 1 246 30-53
E-Mail: ernst.grabovszki@lindeverlag.at

Monika Mittermaier
Presse- und Öffentlichkeitsarbeit
Tel.: + 43 1 246 30-49
Fax: + 43 1 24630-53
E-Mail: monika.mittermaier@lindeverlag.at

Tel.: +43 (1) 246 30 – 0
Fax: +43 (1) 246 30 – 23

presse@lindeverlag.at
www.lindeverlag.at

Scheydgasse 24
1210 Wien

Linde