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International Exchange of Information for Tax Purposes

This book provides an **analysis of the framework of international exchange of information for tax purposes** with focus on the domestic, bi- and multilateral as well as EU legal basis 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 as well as give ideas on how to go forward.

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