

By PwC Deutschland | 12 November 2015

# Tax information exchange agreements

**The finance ministry has issued a decree on the procedures to be followed by tax offices requesting information from other countries under a tax information exchange agreement.**

The finance ministry has issued a decree on the procedures to be followed by tax offices when requesting information from the authorities of another country under a tax information exchange agreement. Requests are to be routed through the Central Tax Office and are to be made on a form designed for that purpose. The decree also discusses German participation in foreign tax audits and foreign participation in German ones, as well as information requests in connection with criminal proceedings.

### **Keywords**

information exchange, tax information