

## **Questionnaire on Tax Confidentiality for Countries that Request to Become Party to the Amended Convention on Mutual Administrative Assistance**

1. Describe your domestic privacy and disclosure laws pertaining to disclosures of tax returns and taxpayer information in general.

2. Please explain how your domestic legislation, rules, regulations, administrative procedures and practices ensure the confidentiality of information exchanged for tax purposes under DTCs and TIEAs or multilateral instruments on mutual administrative assistance, with specific attention to the following aspects:

(a) safeguards in place to maintain the confidentiality of exchanged information (obtained as a result of the various forms of mutual administrative assistance, *e.g.* on request or automatic) and circumstances under which information received is treated as confidential:

(b) exceptions permitting disclosure of exchanged information (*e.g.* judicial proceedings or information on matters other than those stated in the request, or whether freedom of information laws could result in someone other than a concerned taxpayer obtaining documents);

(c) confidentiality of communications between the competent authorities of the relevant jurisdictions (other than the requested information itself), and circumstances under which such communications can be released; and

(d) penalties for breach of confidentiality provisions (specifically addressing civil and criminal penalties), and whether, in practice, employees have been penalized for improper disclosures.

3. Have there been any cases in your jurisdiction where confidential information received by the competent authority from an Exchange of Information partner has been disclosed other than in accordance with the terms of the instrument under which it was provided? If so, please explain the circumstances.

Please also attach a copy of the relevant laws.