



# International Exchange of Information

An overview of all Exchange of Information (EOI) mechanisms that we have in place.

## Encouraging international tax transparency

Our transparency regimes and initiatives are part of Australia's commitment to combat international tax avoidance.

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QC 53409

# **Encouraging international tax transparency**

Our transparency regimes and initiatives are part of Australia's commitment to combat international tax avoidance.

**Last updated** 21 April 2026

## About information sharing

We work with the Organisation for Economic Co-operation and Development (OECD), Joint International Taskforce on Shared Information & Collaboration (JITSIC) Network and overseas jurisdictions to improve global tax transparency.

Our transparency regimes and initiatives are part of Australia's commitment to combat international tax avoidance. They involve comprehensive exchanges of taxpayer information and the number of jurisdictions we now exchange information with is growing fast.



These regimes and initiatives contribute to ensuring individual and corporate taxpayers pay the right amount of tax in Australia.

International Exchange of Information (EOI) is the key mechanism used to share taxpayer-related information between Australia and other jurisdictions in order to administer and enforce Australia's tax laws.


## Automatic exchange of information (AEOI) regimes

We automatically exchange information with a number of partner jurisdictions. Our AEOI measures include:

- [Country-by-Country \(CbC\) reporting](#) – CbC is an OECD Base Erosion and Profit Shifting (BEPS) Action Item. It requires Significant Global Entities to provide us with three statements giving a global perspective of their structure, operations, financial arrangements and economic activity.
- [Common Reporting Standard \(CRS\)](#) – CRS is the global standard to collect, report and exchange financial account information from respective domestic financial institutions on foreign tax residents.
- [Foreign Account Tax Compliance Act \(FATCA\)](#) – Under FATCA, Australia and the US collect and exchange financial account information from respective domestic financial institutions on foreign tax residents.
- [Automatic exchange of information guidance – CRS and FATCA](#) – Guide to how Australia participates in automatic exchange of financial account information with foreign jurisdictions.

- Other bulk taxpayer information exchanges – We automatically exchange bulk taxpayer information containing various types of income with partner jurisdictions that have signed a [tax treaty](#)  with Australia or are signatories to the [Multilateral Convention on Mutual Administrative Assistance in Tax Matters \(PDF 625KB\)](#) .

## Exchange of rulings

The exchange of rulings strengthens transparency through [compulsory spontaneous exchange of information](#) on certain types of rulings. For more information, see the [OECD Action 5 final report](#) .

## Panama Papers

We have identified Australian residents linked to the Panama Papers and intermediaries who facilitated arrangements, and are taking action against taxpayers who have not met their obligations.

## Paradise Papers

We have been working closely, for several months, with our partner agencies here and overseas in anticipation of the latest data release by the International Consortium of Investigative Journalists (ICIJ). Read more about this in our statement regarding the paradise papers.

We encourage those who believe they may have undeclared offshore income to contact us and come forward by making a [voluntary disclosure](#).

QC 54490

## Types of EOI

Outlines the three types of Exchange of Information (EOI) mechanisms.

**Last updated** 29 September 2017

## **EOI on request**

This is the most common type of EOI. It is initiated as a request for information on a specific taxpayer by one treaty partner to another. The process includes the subsequent response to that request.

## **Spontaneous EOI**

This involves information sent by one treaty partner to another, where the information has not been requested by the other treaty partner but may be useful or of interest to them.

## **Exchange of Rulings**

This Spontaneous EOI measure was designed by the Organisation for Economic Co-operation and Development (OECD) to strengthen transparency on six categories of [rulings](#), including Private Binding Rulings and Advanced Pricing Arrangements.

## **Automatic EOI**

This involves regular transmission of agreed taxpayer information between treaty partners. The information includes investment income in the form of interest, dividends, and trust distributions. The information is recorded by the ATO and used for data matching compliance activities.

Australia is also committed to a number of broader Automatic EOI initiatives designed to improve international tax transparency.

## **The Common Reporting Standard (CRS)**

An OECD initiative, the [Common Reporting Standard](#) is a global standard for the collection, reporting and exchange of financial account information on foreign tax residents.

## **The Foreign Account Tax Compliance Act (FATCA)**

The [Foreign Account Tax Compliance Act](#) is the standard for the automatic exchange of financial account information between Australia and the United States of America.

## Country-by-Country (CbC) reporting

[Country-by-Country reporting](#) facilitates the collection and international exchange of information regarding significant global entities.

QC 53410

## Why lodge an EOI request

Why EOI requests are made and what type of information can be exchanged.

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The use of exchanged information increases international transparency, combats profit shifting, and reduces tax avoidance and evasion. It is an essential supplement to domestic information gathering. EOI is particularly useful when we have no visibility over a taxpayer's offshore affairs and have exhausted all domestic means to source the information or verify the taxpayer's claims.

## Types of information that can be exchanged


An EOI can be used to obtain foreign tax returns and information regarding bank accounts, as well as immigration, trust, company and identity records. Materials obtained through EOI can confirm tax residency status, identify offshore assets and income, shed light on global supply chain arrangements and verify GST transactions.

## Who we exchange information with

Australia has a number of international agreements in place to facilitate the exchange of information with other jurisdictions. The full list of Australia's international tax agreements is maintained by the Treasury.

## Double taxation agreements and Double taxation conventions

Australia's Double taxation agreements (DTAs) and Double taxation conventions (DTCs) are bilateral tax treaties between Australia and another jurisdiction containing rules for avoiding double taxation. Each DTA and DTC contains an EOI article that allows for the exchange of information between treaty partners.

For more information, see [Income tax treaties](#)  – DTAs and DTCs in place with Australia.

## Tax information exchange agreements

[Tax information exchange agreements](#) (TIEAs) allow the tax authorities of Australia and the participating country to exchange information to assist each other in administering and enforcing their tax laws on both civil and criminal matters.

For more information, see [Tax information exchange agreements – Treasury](#) .

## Multilateral Convention on Mutual Administrative Assistance in Tax Matters

The Multilateral Convention assists with administrative co-operation between jurisdictions involving the assessment and collection of taxes, with a particular view to combating tax avoidance and evasion. Co-operation ranges from EOI, including automatic exchanges, to the recovery of foreign tax claims.

For more information, see:

- [Convention on Mutual Administrative Assistance in Tax Matters](#)  – OECD
- [Convention on Mutual Administrative Assistance in Tax Matters](#)  – Treasury.

## The role of the Competent Authority

The Competent Authority is the authorised representative of the Commissioner of Taxation. The Competent Authority represents us in

discussions with the Competent Authorities of other jurisdictions, where sensitive issues or taxpayer information are being discussed. All communications to and from our treaty partners must be made through the Competent Authority.

QC 53411

## EOI processes

The incoming and outgoing processes for Exchange of Information (EOI).

**Last updated** 29 September 2017

### Outgoing process

During compliance activities, our compliance officers may contact taxpayers to request certain information. As part of this process, we may inform the taxpayer that an EOI request can be submitted to a foreign tax authority for any international information that has not been provided.

The process for sending an EOI request to a treaty partner is:

- the compliance officer completes an EOI template to initiate the request
- the request is assigned to an EOI case officer who ensures
  - a relevant tax treaty is in place to cover the requested information
  - there is foreseeable relevance between the information requested and the audit activity being undertaken
  - all domestic information gathering options have been exhausted
- an endorsed EOI request is prepared for Competent Authority approval and is endorsed if the request meets the required protocols of the relevant treaty
- the request is sent to the other jurisdiction's Competent Authority

- the EOI case officer will follow up on the EOI request with the other jurisdiction's Competent Authority when necessary
- the EOI case officer will arrange a teleconference for the requesting team and the other jurisdiction's Competent Authority to expedite the EOI request when necessary
- the treaty country responds to Australia's Competent Authority who sends the international information to the requesting team. This is reviewed and incorporated into the compliance activity as appropriate.

## **Incoming process**

The incoming EOI process is:

- Australia's Competent Authority receives and ensures incoming EOI requests from other jurisdictions satisfy the requirements of the relevant treaty
- the request is assigned to an EOI case officer who reviews and processes it
- the EOI case officer may
  - gather information from internal databases
  - issue formal notices to financial institutions to request banking information
  - liaise with compliance officers to obtain documentation from third parties and/or the taxpayer
- the EOI case officer prepares a response and, following approval from the Australian Competent Authority, sends it to the foreign tax authority.

QC 53412

## **Informing taxpayers when their information is exchanged**

The process surrounding Exchange of Information (EOI) disclosure.

**Last updated** 21 April 2026

## About EOI disclosure

There is no legal requirement for us to inform taxpayers when their information is exchanged. However, as required by each international agreement, we must demonstrate that our auditors have exhausted all domestic avenues, including requesting the information from the taxpayer, prior to undertaking an EOI request.

Throughout this process, taxpayers may become aware of planned EOI requests through discussions and engagement with our compliance and audit teams. However, where a covert investigation is being conducted or where there are concerns about records being destroyed, compliance and audit teams may specifically not seek certain information from taxpayers.

For incoming EOI requests, we have no legal requirement to inform the taxpayer of this in relation to their tax affairs. In situations when EOI requests from treaty partners seek information that is not possessed by us or a third party, we may contact taxpayers for the requested information. This is usually in relation to taxpayers' offshore tax affairs.

For more information see [Our approach to information gathering](#).

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information doesn't fully cover your circumstances, or you're unsure how it applies to you, contact us or seek professional

advice.

QC 53413

## **Confidentiality and safeguarding taxpayer information**

How we ensure the secrecy and confidentiality of exchanged information.

**Last updated** 21 April 2026

### **External requirements**

Australia's bilateral agreements and domestic laws safeguard the confidentiality of information exchanged between Australia and foreign jurisdictions. They also limit the disclosure of such information by any person or jurisdiction that has contact with the information.

Exchanged information may only be given to the person or entity concerned with the exchange. On occasion the information may also be disclosed in public court proceedings or in judicial decisions. Australia's current practice is to advise the other treaty partner before disclosing information to the taxpayer concerned.

When negotiating international agreements to exchange information, Australia ensures that partner jurisdictions have adequate confidentiality and data safeguards in place to protect taxpayer information. In addition, most jurisdictions, including Australia, undergo international peer reviews of their EOI processes and confidentiality safeguards.

### **Internal measures**

To ensure information received is treated in a proper manner, all exchange of information tasks are performed by a centralised specialist EOI unit which is well informed of the confidentiality principles involved.

The EOI unit undertakes additional measures to limit access to the information obtained through an international EOI request. For example, a cover sheet is applied to all information received from treaty partners. This alerts anyone handling the information that it has been obtained under a treaty and disclosure or use of the information is restricted.

Additionally, all information received or sent internationally under a treaty is done so using an electronic encryption algorithm or sent via registered post.

For more information, see [Privacy policy](#).


## More information about EOI measure or concerns

More information regarding information exchange measures or concerns can be sent directly to the relevant teams in the ATO:

- [Common Reporting Standard](#)
- [Foreign Account Tax Compliance Act](#)
- [Country-by-Country Reporting](#).

For enquiries regarding information provided to us by one of our treaty partners, the taxpayer is encouraged to contact the relevant authority in the other jurisdiction.

### See also:


- [Complaints about the ATO](#)
- [Office of the Australian Information Commissioner](#)  – to escalate complaints if the taxpayer is dissatisfied with our response

QC 53414

## Compulsory spontaneous EOI on cross-border arrangements

See the OECD comprehensive package of measures to address base erosion and profit shifting.

**Last updated** 21 April 2026

In October 2015, the Organisation for Economic Cooperation and Development (OECD), on behalf of the G20, released the final report with an agreed comprehensive package of measures to address [base erosion and profit shifting](#)  (BEPS).

Action Item 5 of the report was introduced to counter harmful tax practices more effectively, by strengthening transparency through the compulsory spontaneous exchange of information on 6 categories of rulings – building on the rulings framework implemented on preferential regimes.

## What is the scope of the measure?

The measure includes rulings such as Private Binding Rulings and advanced pricing arrangements (APAs) that apply to a specific taxpayer and on which the taxpayer is entitled to rely. Both pre and post-transaction rulings are included.

**Note:** The definition of rulings excludes, for example, any statement or agreement reached as a result of an audit carried out after a taxpayer has filed its tax return or accounts. This does not however, exclude any ruling or agreement, on the treatment of future profits, given as a result of an audit if that ruling falls within any of the following categories.

## What are the categories of rulings included in the measure?

The 6 categories identified that could give rise to BEPS concerns are as follows:

1. Rulings related to preferential regimes.
2. Cross border unilateral APAs or other unilateral transfer pricing rulings.
3. Rulings giving a downward adjustment to profits.
4. Permanent establishment (PE) rulings.

5. Conduit rulings.
6. Any other type of ruling where the OECD Forum on Harmful Tax Practices agrees in the future that the absence of exchange would give rise to BEPS concerns.

## What are the periods covered by the measure?

The measure applies to both:

- **past rulings** – those issued on or after 1 January 2010 that are still in effect as at 1 January 2014
- **future rulings** – those issued on or after 1 April 2016.

## What information is exchanged?

Information is exchanged as part of a 2-step process:

- Step 1 – a summary and some basic information (for example, entity details) on the ruling will be exchanged.
- Step 2 – if the tax administration requires further information, the complete ruling will be exchanged, upon request.

## With which countries will the information be exchanged?

The information will be exchanged with the countries of tax residence of the following related party entities:

- ultimate parent company
- immediate parent
- related parties to the arrangement.

Exchange will only occur where Australia has a comprehensive tax treaty with the member country or the member country is a signatory to the [OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters](#) .

No exchange will occur with countries which Australia only has a Tax Information Exchange Agreement or a condensed tax treaty with no

Exchange of Information (EOI) article.

## **Will the information exchanged remain confidential?**

Yes. Information will be exchanged under the tax confidentiality provisions in the treaties. The provisions operate to ensure that information is only used for specified purposes and only disclosed to specified persons and cannot be forwarded or disclosed to other jurisdictions.

## **Will I be informed if my information is exchanged?**

No. There is no legal requirement for us to inform you when your information is exchanged. We will however, discuss the measure with you for all future products that may be subject to an exchange.

QC 48449

## **Our commitment to you**

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