

# EXCHANGE OF INFORMATION AND CROSS-BORDER COOPERATION BETWEEN TAX AUTHORITIES. GENERAL REPORT

## **AUTEUR:**

**Xavier Oberson** 

## **PUBLICATION**

**Studies on International Fiscal Law** 

#### **EDITEURS**

**International Fiscal Association (IFA)** 

## **DATE OF PUBLICATION**

2013

## **PAGE**

p. 17

## **VOLUME**

98 b