



INTERNATIONAL EXCHANGE OF INFORMATION IN TAX MATTERS

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MAISON D'ÉDITION

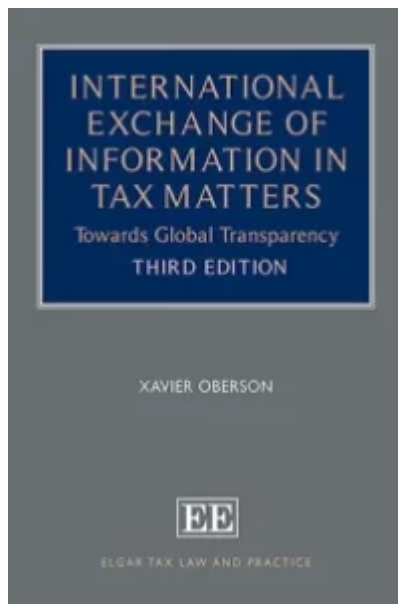
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In this thoroughly revised third edition of what has become the standard work on information exchange in tax matters, Xavier Oberson provides an authoritative overview of the instruments and models used to exchange information on an international level. Addressing the latest developments in the movement towards increased global transparency in tax matters, this updated edition also includes new rules of information exchanges and reporting on digital platforms, crypto assets and crypto currencies.