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www.e-elgar.com Ranked 15th in the 100 Best Taxation books of all time featured on BookAuthority The financial crisis of 2008 and the emergence of various scandals around the world sparked a movement towards greater transparency with international exchange of information in tax matters. Fully revised and updated, this book considers the emergence of a new global standard, the automatic exchange of information. Providing a comprehensive overview of the main developments, it analyses the structure and content of the various existing instruments and models, taking into account the most up to date developments.