



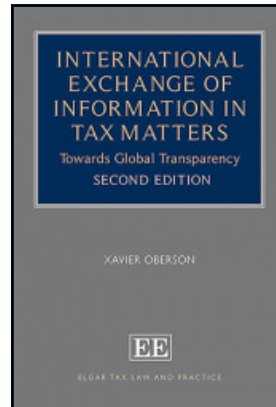
International Exchange of Information in Tax Matters

Towards Global Transparency, Second Edition

Elgar Tax Law and Practice series

Xavier Oberson, Professor, University of Geneva, Switzerland

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