



AUTOMATIC EXCHANGE OF INFORMATION



## Tax transparency

In a world without barriers to financial flows, businesses and individuals can invest their wealth abroad in financial institutions in jurisdictions outside their country of residence.

While many taxpayers still comply with their domestic tax obligations, some others do not, by hiding their financial assets abroad.

The new standard on automatic exchange of financial account information (AEOI) developed by the OECD and G20 is a significant and ambitious step in the field of administrative co-operation which will guarantee fairness in tax.

Many countries have now committed to this global standard.



Get more about Automatic Exchange of Information at your financial institution or at:

**[impots.gouv.fr](http://impots.gouv.fr)**

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