



# TIEAs: TMI?

**TIEAs in 2 Minutes**

**June 2021**



# TIEA Requests

- Increase in requests for information, documentation and witness evidence.
- Limited avenues to challenge requests.
- Limited information received on which to assess validity/compliance with the TIEA.



# Challenges

- Is the request in compliance with relevant TIEA?
- Is it onerous to comply with?
- If so: note 30 day time limit.
- Ultimate appeal is by way of petition of dolence (judicial review).



## Asking too much?

- International case law has reiterated the requirement of foreseeable relevance.
- Fishing expeditions are not permitted.
- Is the information relevant to the specific tax investigation in question?

## Is it fair?



- Procedural fairness – a recipient cannot properly assess a request without any information.
- Case law suggests that in certain circumstances information should be provided (redacted as necessary) to demonstrate compliance with the TIEA.
- EU Court of Justice : requesting authority must justify the request and provide specific facts – the requirement to state reasons increases with the extent of the information sought.

# Summary



- Assess each request carefully.
- Is clarification required?
- Is the request onerous?
- Ensure timely review of any request.



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**For further information, please get in touch**

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