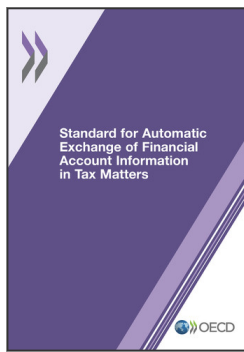


## *Foreword*

This is the first edition of the publication entitled *Standard for Automatic Exchange of Financial Account Information in Tax Matters*.

This edition includes the text of the Model Competent Authority Agreement and the Common Reporting Standard, and the Commentaries thereon, as they read on 15 July 2014 after the approval of the Standard for Automatic Exchange of Financial Account Information in Tax Matters by the Council of the OECD.



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