

GLOBAL FORUM ON  
**TRANSPARENCY AND EXCHANGE OF  
INFORMATION FOR TAX PURPOSES**

# Tax Residency Issues

## International perspectives

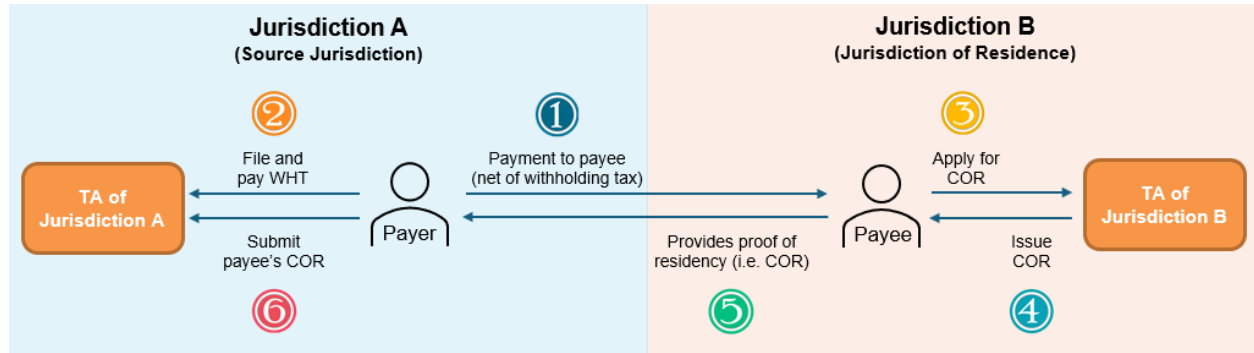
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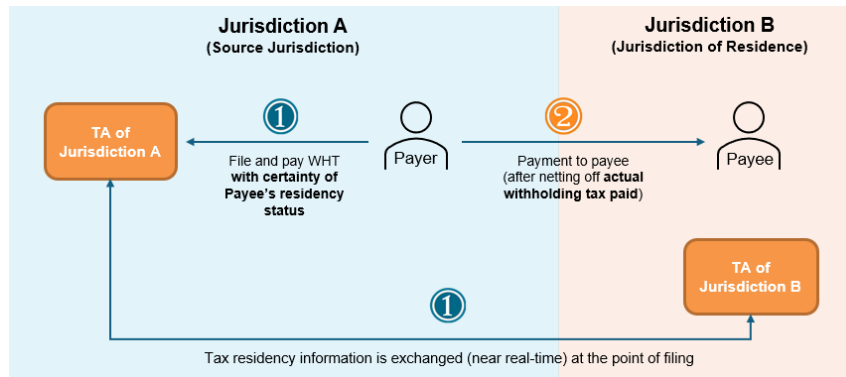
# Supporting Near Real-Time Information Exchange for Tax Administrations

## Project A

Current:



Envisioned:



### Potential benefits

- Can shorten the procedure of claiming a tax benefit significantly.
- Can speed up data exchange process by providing efficient exchange mechanism, harmonize the tax residency information and its related semantics and rules.

# Exchange of Information on Request (EOIR)

**“A Party shall provide administrative assistance whether the person affected is a resident or national of a Party or of any other State.”**  
*(MAAC, Article 1(3))*

## What Does This Mean?

- **Assistance does not depend on the nationality or residence of:**
  - the taxpayer concerned; or
  - any other persons involved.
- **No taxpayer may oppose a request** by arguing: “I am not a resident or national of either of the two States.”

## Practical Implications

- A State can request assistance **even if the person has no link** (nationality or residence) with either Party.
- This reflects practises found in **many double taxation conventions.**

# Common Reporting standard (CRS)

## TINs and Tax Residency information

Jurisdictions have made information available with respect to their [Tax Identification Numbers](#) (TINs) and [tax residency rules](#), in order to help both taxpayers and financial institutions to comply with their obligations under the CRS.

### Tax Identification Numbers (TINs)

- ◆ **What they are:** Unique identifiers (or functional equivalents) issued under domestic rules to identify taxpayers.
- ◆ **Jurisdiction-specific rules:**
  - Issuance, structure, use, and validity **vary by jurisdiction**.
  - Information is available **separately for individuals and entities**.

# Common Reporting standard (CRS)

## Tax Residency Rules

- ◆ **Determined by domestic tax laws** in each jurisdiction.
- ◆ A person **may be tax resident in more than one jurisdiction** at the same time.
- ◆ **For CRS purposes:**
  - Financial Institutions must collect **self-certification of all tax residencies** of Account Holders (or Controlling Persons).
  - Individuals/entities must **disclose all jurisdictions of tax residence**.
- ◆ **Important clarification:**

Citizenship or the right to reside in a jurisdiction **does not automatically create or eliminate** tax residence.

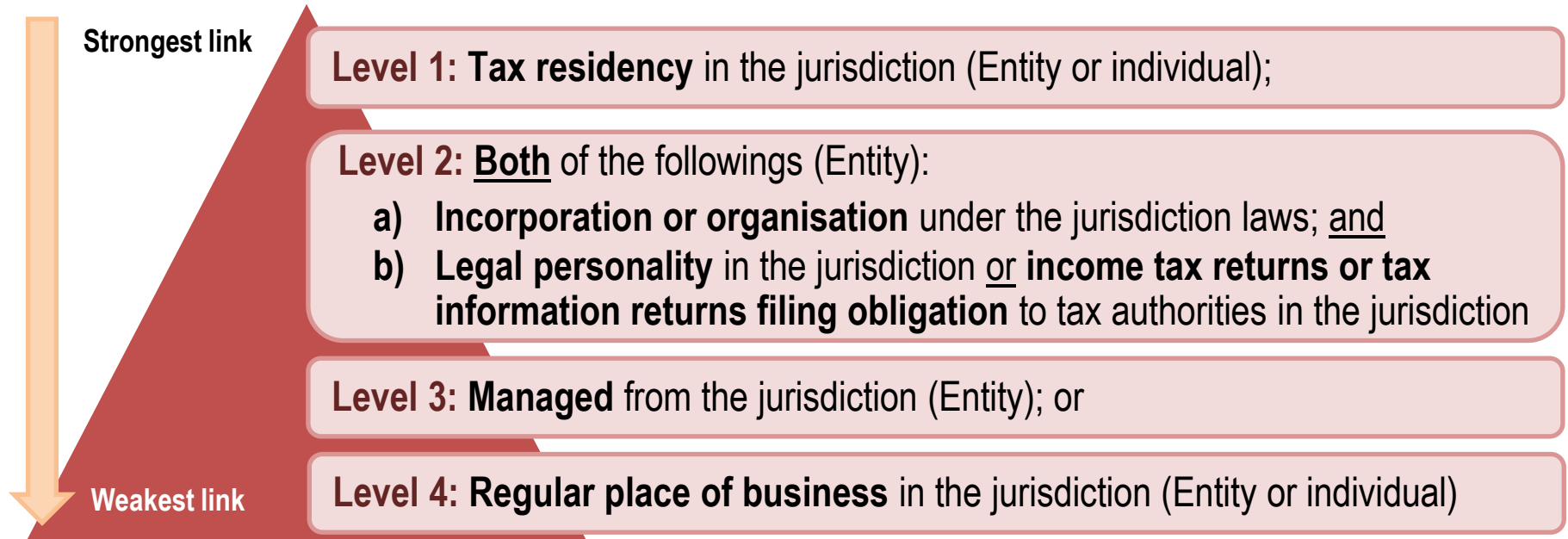
## Double or Multiple Tax Residency under the CRS

### What happens if an Account Holder is tax resident in more than one jurisdiction?

- The CRS is **multilateral**: it does **not resolve residency conflicts** between jurisdictions.
- If, based on due diligence procedures, an Account Holder is found to be **resident in two or more jurisdictions**:
  - **Information must be exchanged with all jurisdictions of tax residence.**
- ✓ Financial Institutions must:
  - Collect a **self-certification** listing **all declared tax residencies**.
  - Report the account to **each jurisdiction indicated**.

# Crypto-Asset Reporting Framework (CARF)

A Reporting Crypto-Asset Service Provider is subject to the reporting and due diligence requirements in a jurisdiction based on the criteria below:



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# Thank you

For more information

 <https://oe.cd/tax-transparency>

 <https://x.com/OECDtax>

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In 2025, the capacity-building programme of the Global Forum Secretariat is funded by the following development partners:

