

Tax information exchange agreements don't work - even t..

Published: January 13, 2026, 7:53 am

As [Nick Shaxson notes on his Treasure Islands blog:](#)

The April edition of the Journal of International Taxation (not available online) has a provocatively titled article on 'The Death of Information Exchange Agreements?' about the G-20 / OECD project for tackling tax evasion with tax information exchange agreements (TIEAs). Bottomline, the authors share TJN's view that TIEA's just don't cut the mustard, so powerful countries like the USA and EU member states use other tools:

"The major countries of the western world have clearly started to focus on other means of obtaining data because TIEAs in practice do not work."

And as Nick notes, what's exceptional about this support for the position TJN and I have taken for some time is that the author's of the article all comes from international law firm Baker & McKenzie. So why are the OECD persisting with their failed policies?