

The evidence that so called tax information exchange ag...

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At the April 2009 G20 summit in London the big news was the supposed end of tax havens. I know: I was there.

And it hasn't happened. The OECD used the mandate it had been given and in the most extraordinary act of accommodation and even promotion of tax haven abuse deemed that any tax haven that had signed 12 so called tax information exchange agreements was 'internationally compliant' and need take no further steps to sign further deals. The fact that the San Marino - Andorra style deals that have proliferated since then count, and were clearly intended to count, show just how biased in favour of promoting tax haven secrecy the OECD is (and if not, how utterly incompetent it is).

The flaws in these deals [are explained here](#).

The fact that offshore lawyers know they don't work and exploit that [was recently highlighted here](#).

And now there's clear evidence that first of all the number of requests countries can make as a result of those flaws are minuscule (because basically, if you do not know they answer to the question you're raising it's almost impossible to ask the question). [As has been reported of the Netherlands](#):

THE HAGUE, 27/10/11 - The Netherlands seldom seeks fiscal information from countries known as tax havens, it emerges from research by Het Financieele Dagblad newspaper.

In recent years, the Netherlands has taken a lot of trouble to conclude treaties for the exchange of information with tax havens such as Jersey, Guernsey, the Isle of Man, the Cayman Islands and Liechtenstein. The aim is to track down both individuals and companies that use constructions to evade tax. A total of 28 treaties have been made, of which 18 have come into effect. The others await signature.

In total, the Netherlands only made 22 requests for fiscal information between 1 June 2008 and 1 June 2011. Over half (13) were made to Jersey. Requests were also made now and then to Guernsey. But the tax service has only once requested information

from the Isle of Man, with which there has been a tax information agreement (TIEA) since as long ago as 1 January 2007.

The treaty with Liechtenstein, a country which experts say still shelters quite some Dutch 'black savers', came into effect on 1 December 2010. The Dutch tax service has made three requests to it in six months' time.

Of the requests made, the finance ministry can only say that seven replies have been received from Jersey and three from Guernsey. No information is being released about the content and quality of the replies.

So first of all it's nigh on impossible to use these deals which is why so few request are made.

And when you do make a request you don't always get a reply.

And this is what the tax havens use to claim they're transparent.

They and the OECD who partner them in this abuse should hang their heads in shame at the tax abuse they continue to unleash on the world as a result.