

Mr Mathias Cormann
OECD Secretary- General
Château la Muette
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Cc: Director OECD Centre for Tax Policy and Administration;
Council of Europe (T-PD); British and German MPs concerned

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Dear Mr Cormann

10 August 2023

CRS, Data Protection, Data Security & Human Rights

I write further to my letter dated 22 June 2022, as well as my [correspondence with your predecessor, the former Director of the OECD's Centre for Tax Policy and Administration and his Deputy](#).

1. Growing concerns about data protection and Human Rights

In Europe, members of Parliament have started to file motions and raise questions about the automatism of the CRS, as a result of the inclusion of countries with a poor human rights record in the [OECD list](#) of participating jurisdictions – see for example this [motion signed by 47 German MPs](#) and various [written questions to Parliament](#) in the UK.

In the past, concerns about the human rights and data protection implications of the OECD's Common Reporting Standard were raised by the [Chair of the EU's Data Protection Working Group](#).

Those concerns have fallen on deaf years. However, the time has come for the OECD to reassess the automatic and/or global (indiscriminate) nature of the CRS.

Recent political developments, such as the [persecution of political dissidents living abroad](#) and the [murder of presidential candidates](#) who alleged links between criminal gangs and local politicians raise serious questions about the potential ramifications of the CRS.

2. Growing concerns about data security

As part of our formal [complaint under the OECD Data Protection Rules](#) back in 2020, we submitted a long Hacking and Data Breaches List listing incidents affecting tax authorities, central banks, international institutions and the financial sector. That list is now 160 pages long (see attached).

Already, the [OECD acknowledged the hacking of CRS data](#) and yesterday's news of the hacking of the entire Electoral Register in the UK shows the inevitability of a huge loss of CRS-related data. In this context, [we raised concerns about the safety of the CTS](#), the IT-system for the transfer of CRS data developed and maintained by the OECD. We followed up with the [European Commission](#) following a recent incident concerning the Australian Tax Office

3. A call to dialogue

While your predecessor [ignored a call to dialogue](#) from the Chair of the EU's Data Protection Working Group, I hope that you will accept my invitation to engage in a discussion on the data protection and data safety implications of the CRS. In terms of qualifications, I published a comprehensive [report](#) on this topic following a series of appearances before the [Council of Europe](#) and the EU's data protection working group. I also appeared before the European Parliament in relation to [FATCA](#) and the EU's AML/CFT Global Facility ([BO-registers](#)).

Best regards,

Filippo Nosedà
Partner

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