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Mr Mathias Cormann
OECD Secretary- General

Ms Manal Corwin
Director - Centre for Tax Policy and Administration

Château la Muette
F-75775 Paris

Cc: EU Commission/Council; Council of Europe (T-PD); EDPB; EDPS

15 Aug 2026

Dear Mr Cormann and Ms Corwin

AEOI | Renewed security concerns relating to OECD bulk collection of data (CRS/BO)

I return to the well-known issue of data protection and data security of systems developed or promoted by the OECD which require the bulk collection and processing of sensitive personal and financial information of hundreds of millions of individuals, including the CRS and BO-Registers

1. **Our recent correspondence with the EU following serious cyber-attacks**

   Following a recent string of serious breaches of central registers in EU Member States, a serious cyber-attack against the French tax system and reports of unprompted AI agentic cyber-attacks, on 5 August, 6 August and 14 August 2026 we wrote to the EU Commission, the European Council and the EU's data protection bodies (EDPB/EDPS) asking for a temporary moratorium and thorough data security audit of all EU and EU Member States' systems that hold sensitive personal and financial data of individuals and businesses pursuant to measures requiring a bulk collection of information enacted by the EU.

2. **Request to the OECD**

   By this letter, we make a similar request to the OECD of a temporary moratorium and independent security audit in relation to the CRS/CTS and beneficial ownership initiatives driven by the OECD and the FATF.

3. **A decade of ignoring warnings**

   — Our request comes after a decade long work to raise concerns with your organisation over the data protection and data security repercussions of systems developed or promoted by the OECD which require the bulk collection and processing of sensitive personal and financial information of hundreds of millions of individuals, including the CRS and BO-Registers.

   — Similar concerns have been raised by the Council of Europe and the EU's data protection working party, who in 2016 wrote an exasperated letter to your predecessor lamenting the lack of any real dialogue with your organisation (see here for a summary).

   — Throughout this period stretching over a decade, the OECD has consistently refused to engage with these concerns, even formally denying the existence of any obligations to data subjects following a formal complaint under the OECD's Data Protection Rules (see also here and here), and notwithstanding the concerns raised by the OECD Committee on Digital Economy Policy about *'unconstrained, unreasonable and disproportionate requirements by governments that compel access to personal data*

held by the private sector', showing a bifurcated approach to data protection within the OECD.

- Bulk data collection measures, specifically in relation to beneficial ownership, remain a driver of mutual evaluations and a source of deficiency findings and increased monitoring as part of FATF's fifth round of evaluations.

- Specifically in relation to data *security*:

  - in 2020 we raised concerns about the security of the portal developed and administered by the OECD with the assistance of US software companies to collect and exchange information across borders known as the CTS, which act as a single entry point to the sensitive personal and financial data of the hapless owners of over 171 million accounts;

  - In 2020-2025, we raised warnings with your organisation in relation to the hacking of CRS information held by Bulgaria, and we continued to seek to engage with you following serious incidents of cyber-attacks involving tax data, including incidents that took place in Australia, Indonesia, Spain, Chile, Uruguay and the United States, as well as the recent suspension of CTS transfers to and from a participating jurisdiction,

2. **Offer of an active dialogue**

Instead of continuing to engage in a unilateral correspondence, we would much prefer to pick up the proposal put forward by the EU's data protection working party in December 2016:

> *"We wish to open an active dialogue with the competent OECD bodies and proposes to hold a high-level meeting between the WP29 and the OECD to foster a real cooperation, in a joint effort to identify methods to pursue the legitimate aim of fighting tax evasion through efficient mechanisms that do not expose individuals' rights to disproportionate interference."*

I look forward to hearing from you.

Best regards,

Filippo Noseda
Partner

Annex

Previous correspondence with the OECD

Data Protection
1. Letters dated 11 May 2020 (data protection complaint under the OECD Rules)
2. Letter dated 28 July 2020 (complaint to CNIL)

3. Correspondence with your predecessor, the former Director of the OECD's Centre for Tax Policy and Administration and his Deputy.
Privacy
4. Letter dated 17 September 2024 (Tax Authorities' Culture of Care tested)
Data Security
5. Letter dated 21 October 2025 (suspension of CRS transfer due to breach) 6. Letter dated 23 September 2024 (Indonesian tax authorities data breach) 7. Letter dated 31 May 2024 (Santander Hack) 8. Letter dated 12 May 2024 (Europol Hack) 9. Letter dated 19 April 2024 (IMF Global Financial Stability Report) 10. Letter dated 28 July 2023 (ATO Hack) 11. Letter dated 26 April 2020 (IDES and CTS)
Human Rights
12. Letter dated 10 Aug 2023 (47 German MPs' human rights motion) 13. Letter dated 4 May 2022 (Exchange with Russia)