

Mr Mathias Cormann
OECD Secretary- General

Ms Manal Corwin
Director - Centre for Tax Policy and Administration

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

21 Oct 2025

Dear Mr Cormann and Ms Corwin

AEOI | Security concerns relating to CRS data transmission

I am writing following to our –

1. Previous correspondence

Notably:

- Our [complaint](#) under the OECD's Data Protection Rules (see also [here](#) and [here](#));
- Our [complaint](#) to the French Data Protection Authority (CNIL);
- The [concerns raised by the WP29](#), the EU's erstwhile data protection working group;
- Our [research](#) concerning the data security risks of the Common Transmission System (CTS), the IT-system created and administered by the OECD for the transfer CRS data;
- Our [previous correspondence](#) (listed in the Annex and available [here](#)).

To date, we have not received any acknowledgements.

2. Recent development

We are aware that at least one CRS participating jurisdiction [confirmed](#) the interruption of data transfers to a CRS partner "as the Global Forum is investigating a possible security incident". This is in addition to the incident previously reported relating to [Bulgaria](#).

3. Questions for the OECD

The CRS affects the data of [millions](#) of compliant taxpayers. I attach a 140-page long list of hacking and data breaches affecting tax authorities, central banks and other financial institutions. This is in addition to the concerns raised the WP29 in their letter.

Could I please ask you to confirm:

1	How many jurisdictions have been affected by data breaches concerning CRS data
1	How many jurisdictions have seen transfers blocked or suspended as a result of data security concerns
3	Whether the OECD has asked Member States for reassurances that they have not built "back-doors" or "Trojan horses" into the CTS (see our research)
4	Given that your predecessor concluded that the OECD does not owe any data protection duty to account holders, what safeguards it has built into the CTS to ensure the integrity of data uploaded, transferred and downloaded using the CTS.

Best regards,

Filippo Nosedà
Partner

Annex

Previous correspondence with the OECD regarding the CRS

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 23 September 2024 (Indonesian tax authorities data breach)
6.	Letter dated 31 May 2024 (Santander Hack)
7.	Letter dated 12 May 2024 (Europol Hack)
8.	Letter dated 19 April 2024 (IMF Global Financial Stability Report)
9.	Letter dated 28 July 2023 (ATO Hack)
10.	Letter dated 26 April 2020 (IDES and CTS)
Human Rights	
11.	Letter dated 10 Aug 2023 (47 German MPs' human rights motion),
12.	Letter dated 4 May 2022 (Exchange with Russia)

