

SUMMARIES OF THE COUNCIL OF EUROPE TREATIES

The summaries available hereunder are designed to meet a practical need, that of supplying the public at large with concise descriptions of the Council of Europe treaties. The summaries are necessarily short and can therefore only give a first introduction to the main features of each treaty.

Subject-matter: **LEGAL CO-OPERATION IN ADMINISTRATIVE AND FISCAL MATTERS**

European Agreement on the Transmission of Applications for Legal Aid ([ETS No. 92](#)), open for signature, in Strasbourg, on 27 January 1977.

Entry into force: 28 February 1977.

The Agreement is designed to eliminate economic obstacles to proceedings and to permit persons in an economically weak position more easily to exercise their rights Parties. Accordingly, the Agreement provides that persons having their habitual residence in the territory of a Party may apply for legal aid in civil, commercial or administrative matters in the territory of another Party to the Agreement. The Agreement sets out the procedure to be followed and, in particular, makes it possible for the person concerned to submit an application through the intermediary of the State of habitual residence.

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European Convention on the Service Abroad of Documents relating to Administrative Matters ([ETS No. 94](#)), open for signature, in Strasbourg, on 24 November 1977.

Entry into force: 1 November 1982.

The Convention aims to set out a legal basis for mutual assistance with regard to the service of documents relating to administrative matters. However, the Parties may extend its application to fiscal matters or to any proceedings in respect of offences the punishment of which does not fall within the jurisdiction of their judicial authorities.

The Convention lays down rules to be respected as regards requests for service, exemption from legalisation, language, and service by consular agents, post or other channels of transmission.

Each Party is to designate a central authority to receive and take action on requests for service of documents relating to administrative matters emanating from other Parties.

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European Convention on the Obtaining Abroad of Information and Evidence in Administrative Matters ([ETS No. 100](#)), open for signature, in Strasbourg, on 15 March 1978.

Entry into force: 1 January 1983.

Parties undertake to afford each other mutual assistance in administrative matters. Each Party designates a central authority to forward requests for assistance, and another to receive and take action on incoming requests. The request may concern information on law, regulations and customs, factual information and documents, as well as evidence to be used in judicial proceedings. Under certain conditions, Parties may obtain evidence in an administrative matter directly through their diplomatic or consular agents.

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Convention on Mutual Administrative Assistance in Tax Matters ([ETS No. 127](#)), open for signature, in Strasbourg, on 25 January 1988.

Entry into force: 1 April 1995.

This treaty allows the Parties to develop, on common foundations and respecting the basic rights of tax-payers, extensive administrative co-operation covering all compulsory taxes, with the exception of customs duty. The types of assistance are varied, covering the exchange of information between Parties, simultaneous tax examinations and participation in tax examinations carried out in other countries, the recovery of taxes due in other Parties and notification of documents issued in other Parties.

Moreover, any State wishing to accede to the Convention may tailor the extend of its obligations, by virtue of a detailed system of reservations expressly provided for in the text; it may restrict its participation to certain types of mutual assistance or to assistance in connection with certain taxes.

This enhanced mutual assistance is intended to help combat tax evasion and is accompanied by safeguards to protect taxpayers, whether individual or corporate, and national economies. Thus, a Party may refuse to supply information when this would mean divulging trade, industrial or professional secrets, or to provide assistance in connection with a tax which it regards as incompatible with the generally accepted principles of taxation. Moreover, application of the Convention may not restrict the rights and guarantees accorded to individuals by the law of the assisting State. There are strict rules covering the secrecy of information obtained in application of the text.

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Additional Protocol to the European Agreement on the Transmission of Applications for Legal Aid ([ETS No. 179](#)), open for signature, in Moscow, on 4 October 2001.

Entry into force: 1 September 2002.

This Additional Protocol is designed to improve the operation of the Agreement (ETS No. 92), which enables persons having their habitual residence in the territory of a Party to apply for legal aid in civil, commercial or administrative matters in the territory of another Party, in particular as regards the co-operation between Central Authorities, the communication between lawyers and applicants and the improvement of the efficiency in the application of the Agreement by Central Authorities.

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Council of Europe Convention on Access to Official Documents ([CETS No. 205](#)), open for signature, in Tromsø, on 18 June 2009.

Entry into force: 1 December 2020.

This Convention is the first binding international legal instrument to recognise a general right of access to official documents held by public authorities. Transparency of public authorities is a key feature of good governance and an indicator of whether or not a society is genuinely democratic and pluralist. The right of access to official documents is also essential to the self-development of people and to the exercise of fundamental human rights. It also strengthens public authorities' legitimacy in the eyes of the public, and its confidence in them.

This Convention lays down a right of access to official documents. Limitations on this right are only permitted in order to protect certain interests like national security, defense or privacy.

The Convention sets forth the minimum standards to be applied in the processing of requests for access to official documents (forms of and charges for access to official documents), review procedure and complementary measures and it has the flexibility required to allow national laws to build on this foundation and provide even greater access to official documents.

A Group of Specialists on Access to Official Documents will monitor the implementation of this Convention by the Parties.

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Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters ([CETS No. 208](#)), open for the signature, in Paris, on 27 May 2010.

Entry into force: 1 June 2011.

The Organisation for Economic Co-operation and Development (OECD) and the Council of Europe have agreed on an update to the 1988 joint Convention that aims to help governments enforce their tax laws, as part of the worldwide drive to combat cross-border tax evasion.

The Protocol provides, among other things, for exchange of information, multilateral simultaneous tax examinations, service of documents and cross-border assistance in tax collection, while respecting national sovereignty and the rights of taxpayers and ensuring extensive safeguards to protect the confidentiality of the information exchanged.