Universiteit Leiden
The Netherlands

The Standard of Foreseeable Relevance in Privacy Enhanced Tax Information Exchange

The FCInet ma^{3}tch technology

Conference, 30 October 2025 from 11:00-14:00 (CET)

Hybrid (onsite/online via zoom)

On 30 October, The Financial Criminal Investigation network – in short FCInet, together with a group of tax law and criminal law academics at Leiden Law School -Leiden University the Netherlands), organise a hybrid: onsite/ online (via zoom) conference on the use of FCInet ma^{3}tch technology in light of the standard of foreseeable relevance in tax information exchange.

Who should attend?

This conference is addressed to academics, including junior and senior researchers, government officials including tax administrations, policy makers (EU, regional and international organizations), among others.

Interest to attend can be registered using this link

Registration is free. Spaces are limited.

Venue

Online (zoom). When registered, you will receive the link.

Onsite: Leiden University Faculty of Governance and Global Affairs
Room 2.02
Wijnhaven
Turfmarkt 99
2511 DP, THE HAGUE

Programme	30 October

11.00-11:20   **Introduction to FCInet and the FCInet report**

The Standard of Foreseeable Relevance and the FCInet ma³tch technology in Tax Information Exchange

11:20-11:40   **Session One: Interdisciplinary reflections from a tax law**
perspective

     Moderator: Irma Johanna Mosquera Valderrama

Esther Huiskers-Stoop - Associate Professor, Tax Law Department, Institute of Tax Law and Economics, Leiden Law School, Leiden University

11:40-12:00   **Session Two: Interdisciplinary reflections from a criminal law perspective**

Jannemieke Ouwerkerk - Professor of European Criminal Law at the Institute of Criminal Law and Criminology, Leiden Law School, Leiden University.

12:00-12:15   **Q&A**

12:15-12:35   **Coffee Break**

The Standard of Foreseeable Relevance and the FCInet ma³tch technology in Tax Information Exchange: Countries perspectives

12:35-13:10   **Moderator: Irma Johanna Mosquera Valderrama**

Presentation of the countries perspectives by the Leiden Law School team, followed by international discussants

Gonzalo Arias Director of International Cooperation and Taxation Inter-American Center of Tax Administrations (CIAT)

Additional discussants t.b.a.

13.10-13:20   **Q&A**

The Standard of Foreseeable Relevance and the FCInet ma³tch technology in Tax Information Exchange: Final Remarks and Policy Recommendations

13:20-13:30   Leiden Law School and FCInet

13:30-14:00   Lunch

Description

Since the turn of the century, the exchange of information has become a vital tool in the fight against tax evasion and aggressive tax avoidance. A strong information position of governments worldwide is needed to tackle tax fraud, financial crime, and other crimes that undermine society. At the same time, these governments must uphold and safeguard public values, in particular the protection of taxpayer data and privacy. This creates a challenging dual role for government organisations that collect and use data for the proper execution of their work. Furthermore, for tax information exchange, Article 26 of the OECD Model Tax Convention (OECD-MC) provides the legal foundation for the bilateral international exchange of tax information. It outlines three methods of exchange: spontaneous, automatic, and upon request. Central to all three, is the principle of foreseeable relevance, which requires that any data exchanged must be potentially useful for the tax enforcement purposes of the receiving State

The FCInet-platform was initiated by the Forum of Heads of Tax Crime Investigation, under the auspices of the OECD. FCInet houses a built-in privacy enhancing technology named 'ma³tch', to meet this challenge. FCInet is focused on 'getting the right information, at the right time, in the right way, from and to the right place'. Organisations that use this instrument must comply with the legal requirements for international cooperation and information exchange, and the associated data protection and privacy laws.

The report presented in this conference addresses the use of FCITnet ma³tch technology in light of the standard of foreseeable relevance in tax information exchange. This analysis has been carried out by Leiden Law School – Leiden University in a collaboration between the departments of Tax Law, represented by Esther Huiskers-Stoop, Tofigh Hasen Nezhad Nisi and Irma Mosquera Valderrama, and Criminal Law, represented by Anna Mosna and Jannemieke Ouwerkerk.