



Office Burundais des Recettes

“Je suis fier de contribuer à la construction du Burundi”

COMMISSARIAT DES ENQUETES, RENSEIGNEMENTS ET GESTION DU RISQUE

EXCHANGE OF INFORMATION DESK

INFORMATION REQUEST TEMPLATE

Case Reference:

Date:

Competent Authority:

(Country of Request)

1. **Details of the Subjects.**

a) Subject in Burundi

S/N	Name of tax payer	Tax identification number

b) Subjects in the requesting state

S/N	Name of tax payer	Tax identification/registration number

2. **Background to the Investigations/Audit**

- State the background to the request, whether it's an audit, industry wide study or an investigation.
- State clearly the facts leading to the investigations/audit.

- c) State the reason why you need the information e.g. to verify or confirm or obtain third party information.
- d) State the exact information or documents needed.

3. Information as to who may have access to the relevant information.

State the person deemed to be in possession of the requested information or where you think the information can be obtained e.g banks, seller, buyer, or the Revenue Administration.

4. All available resources exhausted.

State whether all available options have been exhausted before requesting for information or steps taken to get any relevant information.

5. Time period for information

State the time scope for the information being requested.

6. Tax / Taxes to which the request relates;

- a) State whether it's a transaction like sale of an asset or series of transactions.
- b) State the tax head e.g., Income tax, Corporation tax, and With Holding Tax.

7. Tax purpose for which the information is requested;

State the purpose for which the information is requested. E.g to asses tax, confirm payment, court purposes etc.

8. Urgency of Response;

State the period within which you should have received the response.

9. Form in which information is requested;

State whether the information is needed in electronic or hardcopy form.

10. **Confidentiality**

Must include undertaking that the information will be kept confidential.

Signed by; _____

Manager/Station head/Head of section¹

¹ N.B : Au niveau de l'EAC, il a été harmonisé sur le département de l'administration fiscale chargé d'info fiscales. Toutes les demandes de renseignements fiscaux et/ou douaniers et de leur envoi sont centralisés par le Commissaire ayant les enquêtes dans ses attributions.