

Mr Mathias Cormann
OECD Secretary- General
Château la Muette
F-75775 Paris

Mishcon de Reya
Africa House
70 Kingsway
London WC2B 6AH
DX 37954 Kingsway
T: +44 20 3321 7000
www.mishcon.com

Cc: Director OECD Centre for Tax Policy and Administration;
Council of Europe (T-PD); British and German MPs concerned

London | Cambridge | Oxford | Singapore

23 Sept 2024

Dear Mr Cormann

CRS | Indonesian Tax Hack

I write further to my previous correspondence (list attached). Could you please investigate whether the recent [Indonesia Tax Hack](#) affected CRS data and, if so, issue a statement as you did for the [Bulgaria Tax Hack](#) a few days after it was brought to your attention?

You will no doubt recall that data security, in particular in respect of cyber-attacks, had been raised in a [letter by the EU data protection authorities](#) addressed to the OECD, back in 2016 and therefore the data protection and data security implications of the CRS are your direct concern.




Indonesia's tax agency probes alleged personal data breach

September 19, 2024

Indonesia's tax agency is investigating an alleged data breach that exposed the taxpayer identification numbers of millions of Indonesians, including President Joko "Jokowi" Widodo, his ministers and his two sons, an official said.

A series of cyber-attacks have hit Indonesian companies and government agencies in the past few years, which experts attribute to the government's lax protection on personal data.

The alleged breach follows a ransomware attack in June that paralysed several government services such as immigration and operations at major airports, prompting the government to conduct an audit.



ARTICLE 29 Data Protection Working Party

Brussels, 12 December 2016

Mr. Pascal Saint-Amans
Mr. Philip Kerfs
Ms. Anne Carblanc
Ms. Elettra Ronchi
OECD

Subject: OECD Common Reporting Standard

As you know, the Article 29 Working Party has been dealing with the data protection implications of automatic exchange of information mechanisms for tax purposes, including the OECD Common Reporting Standard (CRS), for the last few years.

(...)

Since then, the EU data protection framework has been evolving, in particular with the adoption of Regulation 2016/679 ("GDPR") and Directive 2016/680⁵ which have strengthened data protection rights and introduced more stringent criteria for the assessment of data transfers. In parallel, additional concerns in relation to the security of massive automatic data processing have been raised by recent reports in the media of high-profile **cyber-attacks**.

(...)

The WP29 would be grateful to be kept informed about any possible new elements in the OECD CRS process that may have repercussions on data protection. It wishes 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.

Yours sincerely,
Article 29 Working Party

Best regards,

Filippo Nosedà
Partner

Encl. List of previous correspondence

Annex

Previous correspondence with the OECD regarding the CRS

<p>Data Protection</p>
<ol style="list-style-type: none"> 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.
<p>Privacy</p>
<ol style="list-style-type: none"> 4. Letter dated 17 September 2024 (Tax Authorities' Culture of Care tested)
<p>Data Security</p>
<ol style="list-style-type: none"> 5. Letter dated 31 May 2024 (Santander Hack) 6. Letter dated 12 May 2024 (Europol Hack) 7. Letter dated 19 April 2024 (IMF Global Financial Stability Report) 8. Letter dated 28 July 2023 (ATO Hack) 9. Letter dated 26 April 2020 (IDES and CTS)
<p>Human Rights</p>
<ol style="list-style-type: none"> 10. Letter dated 10 Aug 2023 (47 German MPs' human rights motion), 11. Letter dated 4 May 2022 (Exchange with Russia)