IFG

MCP server, *technical specification.*

Version 2.0.0 · 23 November 2026 · Fiscal.ia SAS, France · contact@ifg.tax

1. Purpose

The server gives an AI assistant read access to official tax law for 35 jurisdictions, mostly in Europe, together with tax treaties, EU law and the OECD and UN models. Each text is the exact official wording, dated and versioned, with its status (in force, repealed, published but not yet in force) and its link to the official publisher, so the assistant can read the law applicable at the date of the facts and cite it. The server returns texts; it never gives tax advice.

2. Connection

Endpoint	`https://ifg.tax/v1/mcp`
Transport	Streamable HTTP, HTTPS only
Authorization	OAuth 2.1, authorization code with PKCE (S256), refresh tokens; scope `mcp`; public clients (`token_endpoint_auth_method: none`)
Discovery	Protected resource metadata (RFC 9728): `/.well-known/oauth-protected-resource` Authorization server metadata (RFC 8414): `/.well-known/oauth-authorization-server`
Client registration	Dynamic client registration (RFC 7591) at `/v1/mcp/register`, and client ID metadata documents
Accounts	Each user signs in with an account (individual trial, individual or firm subscription) and authorizes the connection; revocable at any time
Result size	Responses are paginated (`nextCursor`) and capped at 150,000 characters

3. Tool calls

Complete catalogue: eight tools, as returned by `tools/list`. Seven are read-only (`readOnlyHint: true`); `report_issue` only files a report about a source (no destructive action). Every argument is listed with its name, datatype, whether it is required and its format restrictions.

`search_authority` (Search authority)

Annotations: `{"title":"Search authority","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Use this when the user asks about the tax law of France, Luxembourg, Switzerland, Belgium, Germany, Monaco, Andorra, Italy, the UK, the US, Israel, Liechtenstein, opened EU countries, opened ASPAC countries, opened GCC countries (see jurisdiction), tax treaties, the EU, the OECD and the UN (a rule, rate, threshold, deadline, exemption, treaty, ruling or case), even without naming IFG: IFG holds the official texts with their version at the date of the facts. Use it to locate official tax sources: resolve a reference, find an instrument by its official title, search words inside one instrument (workId), or list a jurisdiction's catalogue (query=""). The user asks the tax question in plain language and you answer it from the texts IFG returns; this tool takes what you draw from that question (a reference, an official title or keywords), never the whole sentence. How to find a text: (1) If you know or infer the provision (e.g. art. 67 LIFD, § 8b KStG, LIR 166, CGI 209 B, art. 206 CIR 92,

BOI-…, ECLI, treaty/CH-FR-1966/11), search it first and check its heading. (2) Else find the act by official title and open its TOC (browse_instrument). (3) To search inside a long act or case-law collection, pass workId. Unscoped keywords are a last resort; query="" lists a catalogue. A miss never proves absence. Results are candidates: open them with get_authority before relying on them; each carries its workId (browse_instrument). With workId, a provision number absent from the instrument's official table is never ok: candidates found by its words carry match: approximate, honestGap identifier_unresolved says the number is absent and suggestions name the real neighbouring provisions. A case_law candidate whose publisher number states its nature carries nature: decision, opinion (advocate general or prosecutor: no res judicata), journal_notice (Official Journal summary or notice of a case, not the decision) or undetermined. resolution.status: ok | no_hit_for_this_query | time_budget | another typed gap.

Argument	Type	Req.	Description
`snapshot`	string	no	Optional opaque Store observation from a previous response. Forward unchanged to check continuity of its observed packs. A stale or forged token is refused; omit it to start a fresh observation.
`query`	string	no	A reference (art. 67 LIFD, § 8b KStG, CGI 119 bis, BOI-RPPM-RCM-30-30-20-20, ECLI:…, treaty/CH-FR-1966/11), an official title, or keywords: draw them from the user's question, do not send the whole sentence. Empty + jurisdiction lists the catalogue. With workId, the words are searched inside that instrument only; a mention there is not a proved citation.
`jurisdiction`	string	no	Required for any free query: FR, LU, CH, BE, DE, MC, AD, IT, GB, NL, ES, HU, SI, HR, CZ, SK, EE, LV, LT, MT, BG, GR, AT, SE, DK, FI, IE, PT, RO, US, PL, CY, IL, LI, JP, HK, SG, TW, AU, NZ, KR, AE, SA, QA, OM, KW, BH, MY, ID, PH, CN, treaty, EU, OECD, UN (United Nations: UN Model Tax Convention). Other EU countries opened one by one: NL the Netherlands, ES Spain, HU Hungary, SI Slovenia, HR Croatia, CZ Czechia, SK Slovakia, EE Estonia, LV Latvia, LT Lithuania, MT Malta, BG Bulgaria, GR Greece, AT Austria, SE Sweden, DK Denmark, FI Finland, IE Ireland, PT Portugal, RO Romania, PL Poland, CY Cyprus. Opened ASPAC countries: JP Japan, HK Hong Kong, SG Singapore, TW Taiwan, AU Australia, NZ New Zealand, KR South Korea, MY Malaysia, ID Indonesia, PH the Philippines, CN China. Opened GCC countries: AE the UAE, SA Saudi Arabia, QA Qatar, OM Oman, KW Kuwait, BH Bahrain. A country code also finds its subdivisions: the 26 Swiss cantons (CH-GE, CH-VD, CH-ZH…), the German Länder (DE-BY…), the Belgian regions (Flanders, Wallonia, Brussels), the Andorran parishes and the US states served (US-CA California: Revenue and Taxation Code; US-NY New York: Tax Law); a subdivision code (CH-GE, BE-VLG, AD-07, US-CA) is also accepted. French overseas: PF French Polynesia, NC New Caledonia, WF Wallis and Futuna, PM Saint Pierre and Miquelon, BL Saint Barthélemy, MF Saint Martin have their own tax codes, not FR. RE Réunion, GP Guadeloupe, MQ Martinique, GF French Guiana, YT Mayotte are overseas departments: French national tax law applies there and is served under FR (search with jurisdiction FR); their own code holds only local texts (octroi de mer, local deliberations). Omit only for an exact canonical id (FR/LEGITEXT…, treaty/FR-DE-1959/7, ECLI:FR:…).
`workId`	string	no	Optional instrument id (workId) from a previous result. With a query, searches only inside this instrument or collection, before ranking; it never widens to other texts. For the full table of contents, use browse_instrument.

`kinds`	array of string (one of: statute, doctrine, case_law, rulings, forms_procedure, legislative_history, treaty, eu_law, code, official_data)	no	Optional. Omit: all public categories including case_law. Set to stay in one layer — statute|code = national acts/codes; treaty = conventions; eu_law = EU acts; case_law = court decisions (ECLI id or catalogue browsing — decision bodies are read); rulings = rescrits (published rulings on a taxpayer's case, e.g. BOI-RES); doctrine = administrative doctrine and guidance (BOFiP, ministerial answers to parliamentary questions, circulars, customs decisions); forms_procedure; legislative_history; official_data = official data files (rates, parameters, REI). DGFiP special agreements (frontier workers, mutual agreements, FATCA): jurisdiction FR, kinds ["treaty"].
`theme`	string (one of: ir, rsa, rfpi, rppm, bic, bnc, ba, is, tva, tca, enr, pat, if, tfp, int, cf, rec, ctx, sj, djc, douane, accises, prelevements-sociaux, residence-fiscale, etablissement-stable, dividendes-convention)	no	Optional IFG theme. Restricts results to labelled Works or provisions and excludes unlabelled texts. Omit to discover the full served scope; remove this filter if results are insufficient. Candidates carry themes[] when verified.
`court`	array of string (one of: conseil_constitutionnel, cour_de_justice, conseil_etat, cour_de_cassation, cour_administrative_appel, cour_appel, tribunal_administratif, tribunal_judiciaire, conclusions_rapporteur_public, analyse_officielle, cour_constitutionnelle, cour_supreme, premiere_instance, conclusions, cour_edh, autre)	no	Optional filter for a keyword search: keep only court decisions of these courts, the vocabulary of cited_by_decisions_counts (France: conseil_etat, conseil_constitutionnel, cour_de_cassation, cour_administrative_appel, cour_appel, tribunal_administratif, tribunal_judiciaire; elsewhere: cour_constitutionnelle, cour_supreme, cour_appel, premiere_instance, cour_edh; cour_de_justice for the Court of Justice of the EU), read in each decision's official heading and number. Implies case_law.
`from`	string	no	Optional filter for a keyword search (YYYY-MM-DD): keep only dated pieces (case_law, doctrine, rulings, legislative_history, forms_procedure, official_data) dated on or after this day (a decision's date, a guidance edition's or a publication's first served version). Laws, codes and treaties are read at a date with get_authority, never filtered by period.
`to`	string	no	Optional filter for a keyword search (YYYY-MM-DD): keep only dated pieces dated on or before this day; with from, a period.
`language`	string	no	Optional filter for a keyword search: two-letter language (de, fr, it, nl…) of the served wording, where several languages are authentic (Switzerland, Belgium, Luxembourg, the EU…).
`limit`	number	no	Max candidates, 1-25 (default 10). Catalogue pages accept 1-200.
`cursor`	string	no	Pass the previous nextCursor back unchanged for page 2.

`get_authority` (Get authority (sealed text))

Annotations: `{"title":"Get authority (sealed text)","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Use this to read the official text of one provision or document at the date of the facts, with its official source and a ready-to-cite link. In your answer, name each text inside the sentence that relies on it (article 209 B, I of the CGI), that name linked to citation.url; never paste citation.markdown as a block, nor a string of links after a sentence; then call check_sources (date of the facts, ids read, words quoted): IFG checks each quote in the official text at that date and shows the sources under the answer. Pass date (YYYY-MM-DD, the date of the tax event); without it, IFG reads today's law. Before concluding, in this order: (1) applicability.status: applicable; applicable_with_amendments (the served wording is not the whole rule on that date: read the acts in applicability.readWith first); not_yet_in_force; repealed (open replacedBy at the same date; successor.status

none_known never proves there is none); publication_only; unresolved (no single wording: compare candidateVersions, or call again with tax_context as nextCalls gives it). applicability.reason and condition say why; fromBasis no_later_than means the publisher proves only a latest date, never an effective date; applicability.alternatives, exercises and scopes give a date per category, financial year or tax. (2) warnings: each carries its own message, quote and source (non-codified derogation, constitutional or CJEU review, leading decisions, pending bill or law, retroactive application, MLI, rate set elsewhere, control_gap…): read every one; IFG infers nothing from them. (3) linked texts, each at the date asked with its link: implementing_provisions (the regulatory articles fixing deadlines, forms and formalities), interpreted_by (doctrine in force on that date, main commentary first, with nature and dated link; interpreted_by_later when none), cited_by_decisions (decisions given on or before that date, those marked important first, with official summaries; cited_by_decisions_later after it), cited_by_provisions and cites_provisions (other laws referring to it: other taxes or bases), cites_same_law and cited_by_same_law, derogated_by, material_dependency, official_data, forms, legislative_history; ifgDoctrine lists IFG's own notes, never a source. Open those governing your point before stating it. Versions: currentVersion, previousVersion and future_effects; include_versions lists every dated version, include_effects every effect and controlling dependency. amendedBy names the acts producing the wording (incorporated: already in the served text; signed is a signature date, never an application date). Size: answers are short by default: each list keeps its first items with its _total, and lists_truncated and links_scope name what was cut; pass links_scope.<list>.nextCursor back as cursor for pages of 20, or include_links for every link. compact returns the text with applicability, versions, citation and warnings only; compact_omitted_counts says how many items each omitted list holds. passage returns the paragraphs containing a literal phrase, or a whole subdivision by its label (IV, 2 ter, 1°, § 40). A text over 50 000 characters comes in pages (text_scope.status page, nextCursor); text_scope.status full means the whole text. language selects the exact publisher manifestation in that language (fr, de, it, en); if it does not exist, IFG says so and never substitutes another language. For treaties IFG chooses the scope; use tax_context only if IFG reports an ambiguity. identifier_unresolved: the number is absent from the official table, suggestions name its real neighbours. textVerification ocr_unverified: unchecked OCR transcription, point to the official PDF. Text without official proof is never returned; a documentaryNotice is official metadata, not legal text.

Argument	Type	Req.	Description
`snapshot`	string	no	Optional opaque Store observation from a previous response. Forward unchanged to check continuity of its observed packs. A stale or forged token is refused; omit it to start a fresh observation.
`id`	string	yes	Id returned by search_authority, browse_instrument or changes_since (e.g. CH/CH_RS_642.11/67, DE/DE_KSTG/8b).
`date`	string	no	Point-in-time date YYYY-MM-DD. Without date, IFG uses the current civil day in Europe/Paris. A bare year is ambiguous and refused.
`language`	string	no	Optional two-letter BCP 47 language of the exact official manifestation (fr, de, it, en…). If unavailable, a typed gap is returned; no fallback to another language. Omit for the existing default.
`include_versions`	boolean	no	Also list dated expressions of this authority.
`include_effects`	boolean	no	Restore full material_effects and controlling_dependencies.
`compact`	boolean	no	Compact answer: the text (or the passage asked), applicability, currentVersion and previousVersion, amendedBy, source, citation and warnings; no doctrine, decision, form, legislative-history, model or theme lists (compact_omitted names what was left out, compact_omitted_counts how many; an ordinary call gives it). Use it when only the wording and its status at the date are needed.
`include_links`	boolean	no	Expand the linked authorities. interprets and interpreted_by have 20 links per page; links_scope.<list>.nextCursor passed back as cursor opens the rest with the same id, date and language. cited_by_decisions comes in pages of 20 with its cursor (the short answer already gives that cursor); transposed_by, notifiedNationalMeasures and amends return up to 20 each, with totals. By default each is short: one item of each doctrine

			nature, then up to 5 taking one item per part of the article (subdivision) in the article's order, and the first 5 decisions; with passage, the doctrine items dealing with it come first (matches_passage); lists_truncated names the shortened lists, the totals stay. Practitioner links, in every answer: a treaty article gives oecd_model (OECD Model article it follows, edition, date) and oecd_model_status (linked, no_model_article, not_read), and un_model (UN Model articles with the same heading, with their commentary and edition; un_model_later when the edition is not earlier than the year read); a law article gives legislative_history, forms and official_data (pieces citing it, 3 each with <list>_total, all with include_links; later: true when dated after the facts); such a piece gives provisions (every article it cites, the quote on the first 50, provisions_total beyond 1000); a decision gives procedural_history (relation judges, judged_by, conclusions, full_judgment and published_extract between a published extract and the full judgment; id only when the link is certain, else court and date) and procedural_history_status (read, not_read).
`cursor`	string	no	nextCursor of a previous get_authority answer on the same id: returns the next page of text or candidateVersions whose combined bodies exceed 50 000 characters (text_scope.status=page with start, end and total_characters).
`passage`	string	no	Optional literal phrase to locate inside a long text (case-insensitive): words as printed in the text, never the user's question itself. Returns every matching paragraph (a BOFiP numbered paragraph whole) and its neighbours without paraphrase; a subdivision label (2 ter, IV, 2, 1°, § 40) returns the whole subdivision (text_scope.unit=subdivision); in a data table, every matching row with the file's header (text_scope.unit=row). A text up to 20 000 characters is returned whole, the matches located in text_scope.ranges. If the phrase is absent, text_scope.status=no_matching_passage says so, and passage_in_other_versions gives the periods of the other wordings of this provision that contain it (never the wording of the date asked), and passage_in_amending_acts the official amending acts joined to the served text that contain it (act, id, source, the sentence quoted): read them with the served text at the date of the facts; a longer text is then not returned (it is not empty; total_characters given): call again without passage to read it.
`tax_context`	object	no	Optional tax-period selector: a treaty scope when IFG cannot choose a single scope (copy an entry of availableSelectors, or a call of nextCalls), or the closing date of the financial year of the facts (periodEnd) when a wording applies to periods closed from a date.

`browse_instrument` (Browse instrument (TOC))

Annotations: `{"title":"Browse instrument (TOC)","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Use this once you know the instrument (from a reference or a title search): returns its table of contents in official order, with each provision's heading when the publisher gives one; officialPath appears on the first provision of each section and applies to the following ones until the next officialPath. Pick the relevant provisions, then open them with get_authority (toc[].id). Follow nextCursor for long instruments. To find words inside the instrument, use search_authority with its workId. status=repealed or unavailable marks provisions whose current wording is not served, not_yet_in_force those whose first wording applies after today; missing headings never prove absence.

Argument	Type	Req.	Description
`snapshot`	string	no	Optional opaque Store observation from a previous response. Forward unchanged to check continuity of its observed packs. A stale or forged token is refused; omit it to start a fresh observation.
`workId`	string	yes	Instrument id from a previous result (candidates[].workId): FR/LEGITEXT…, CH/CH_RS_642.11, treaty/FR-MC-1963.
`limit`	number	no	TOC entries per page, 1-100 (default 100).
`cursor`	string	no	Pass the previous nextCursor back unchanged for page 2.

`check_sources` (Check sources)

Annotations: `{"title":"Check sources","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Call this once, right after your answer, with the date of the facts and the texts the answer relies on: IFG re-reads each text at that date, checks that the words you quoted are in the official text, and shows the result under your answer as the IFG control card (Claude, ChatGPT): status and version at that date, each quote found or not, what IFG links to the text (guidance, case law, upcoming amendments), the full text one click away, the citation to copy. sources: one entry per text, in the order cited: id as IFG returned it; passage, the decisive words you quoted (500 characters at most); label, the name you used in the answer; date when that text was read at another date. date: the date of the facts (YYYY-MM-DD; today when none was given). The check says only that the quoted words are in that text at that date, nothing more; a quote with an ellipsis is checked fragment by fragment; a quote under three words, or a text whose transcription is not reviewed, is not checked. If the result reports a quote as not found, re-read the text (get_authority with passage) and correct the quote or the version cited in one sentence; otherwise add nothing after this call. contributions: the decisive points of your answer that a text read here settles or changes (a condition, amount, date of effect, newer wording, decision or treaty clause), at most 6, shown in the IFG card under the answer, one line per point (what), unfolded to the earlier or unverified reading it replaces with that reading's consequence (instead), then the source. Each entry: id; passage, the words you read in that text with get_authority at that date, copied as they stand, never a summary (read the text with passage first if needed); what, the rule that text gives, one short line of 15 words at most; instead, one concrete sentence on the conclusion the earlier or unverified reading leads to and its consequence (« engagement de quatre ans retenu : pacte remis en cause, exonération de 75 % perdue »); no entry without it. The card shows only the points whose words are in the official text at that date. what and instead state the legal point only (a rule, rate, condition, date or text), never a client's name, facts, amounts or documents: nothing of the case leaves the conversation. Never claim an error you did not have; omit contributions when the texts only confirmed what you had. It never changes your answer and never replaces reading the texts with get_authority.

Argument	Type	Req.	Description
`date`	string	no	Date of the facts, YYYY-MM-DD (today when the question gives none); every source is re-read at that date.
`language`	string	no	Optional two-letter language of the answer (fr, en, de, it…).
`sources`	array of object	yes	The texts the answer relies on, in the order cited.
`contributions`	array of object	no	The decisive points a text read here settles or changes in your conclusion; omit when the texts only confirmed what you had.

`changes_since` (Changes since (legal deltas))

Annotations: `{"title":"Changes since (legal deltas)","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Delta feed of sealed legal effects whose effective date is on or after since (YYYY-MM-DD). A since on or before today covers the period up to today; for announced future entry into force, pass a since after today. Public types: created, amended, repealed, suspended, denounced, new_decision, new_opinion (an Advocate General's or prosecutor's opinion: no res judicata, never a decision), new_ruling, treaty_effect, plus published for the first official Journal officiel publication of a French non-consolidated act or rectification: published carries publicationDate, dateBasis=publication and applicability.status=publication_only, without effectiveFrom; since filters its publication date and never proves a legal effective date. A doctrine, ruling, form, administration page or data edition (created or amended) is dated the same way: publicationDate with dateBasis=publication, without effectiveFrom; it is a publication, never a legal effect. A guidance edition whose publisher prints its own period of application (Swiss VAT publications: Stand ab) carries effectiveFrom with dateBasis=application: the publisher's application date, never a legal effect of the law. An amendment whose effective date is not proven carries dateBasis=no_later_than and noLaterThan instead of effectiveFrom: its publisher shows the new wording in force at the latest on that day, which since filters; it proves no effective

date. effects[] carry workId and source{authority,url}. An item on one provision also carries id, openable with get_authority; an item on a whole instrument carries workId only — navigate it with browse_instrument. A whole new instrument of more than 12 provisions comes once, as created on its workId with provisions (their number), not once per article; a whole instrument whose provisions are all repealed the same day comes once the same way, as repealed on its workId with provisions; pass workId to list its articles. retroactive[] (first page) lists amendments published on or after since whose effective date is earlier (retroactive application clause), with publicationDate. A treaty effect whose date depends on the tax (MLI) comes once per date, with the taxes it reaches that day (scopes). An effect dated after today (since after today) carries applicability: status=not_yet_in_force for a new wording, or status=applicable with reason=repeal_scheduled until a scheduled repeal. legislative_history in kinds lists bills, amendments and reports by publication date. For France, the Journal officiel of day D enters the feed the following night; the default French feed keeps the articles of the tax codes and the non-codified texts whose official title is fiscal. An empty feed does not prove that the publisher issued no text. For France, the default feed (no kinds, no workId) over at most 92 days up to today comes by importance, by date within each rank, each effect carrying importance: legislation (tax codes, acts, ordinances, decrees, treaties), administrative_doctrine, leading_decision (decisions their publisher marks), regulation (arrêtés and other non-codified texts), supreme_court_decision, appeal_decision, first_instance_decision, information (administration pages, forms, data); read the first ranks first and follow nextCursor for the rest. Every other country served comes by importance the same way: legislation (treaties and national acts whose official title is fiscal), administrative_doctrine, regulation (other national acts, such as the laws tax law refers to), then decisions by the court's degree read in their heading, then local_regulation (municipal/local bylaws), then information. Otherwise (EU, OECD, UN, treaties, a subdivision, a longer period) effects come by date. The default Luxembourg feed keeps the Legilux laws and regulations whose official title is fiscal and leaves out customs binding tariff information (pass kinds to get it). The default German feed leaves out the general laws gesetze-im-internet.de serves outside the tax laws unless their official title is fiscal (pass kinds or their workId to get them).

Argument	Type	Req.	Description
`snapshot`	string	no	Optional opaque Store observation from a previous response. Forward unchanged to check continuity of its observed packs. A stale or forged token is refused; omit it to start a fresh observation.
`jurisdiction`	string	yes	Legal order, same codes as search_authority: FR, LU, CH, BE, DE, MC, AD, IT, GB, NL, ES, HU, SI, HR, CZ, SK, EE, LV, LT, MT, BG, GR, AT, SE, DK, FI, IE, PT, RO, US, PL, CY, IL, LI, JP, HK, SG, TW, AU, NZ, KR, AE, SA, QA, OM, KW, BH, MY, ID, PH, CN, treaty, EU, OECD, UN, a subdivision (CH-GE, DE-BY…) or a French overseas code: PF, NC, WF, PM, BL, MF (own tax codes), or RE, GP, MQ, GF, YT (overseas departments: their national law is served under FR, use jurisdiction FR).
`since`	string	yes	Legal-effect cutoff YYYY-MM-DD; for published JORF notices, official publication cutoff. A bare year is ambiguous and refused.
`workId`	string	no	Optional Work id to narrow the feed.
`kinds`	array of string	no	Optional filter: types (published, created, amended, repealed, suspended, denounced, new_decision, new_opinion, new_ruling, treaty_effect) and/or instrument kinds.
`cursor`	string	no	Pass the previous nextCursor back unchanged for page 2.
`limit`	number	no	Max effects, 1-500 (default 100).

`cross_border_sources` (Cross-border sources)

Annotations: `{"title":"Cross-border sources","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Use this when the user asks how two States tax a cross-border income, payment or situation (withholding tax, treaty rate, MLI/PPT, EU directive or bilateral EU-Switzerland agreement, domestic source law, residence credit or participation exemption, anti-abuse clauses, OECD/UN Model, case law, doctrine or forms), even without naming IFG. Pass two ISO-2 country codes in states, an income category from the enum, and the exact date

of the facts (YYYY-MM-DD; bare years are refused), plus optional payer_state and period_start. IFG assembles the official texts applicable at that date across all layers in one read-only call and never infers an applicable rate or conclusion: literal figures are quoted verbatim inside their clauses with verified offsets and SHA-256 digests, per-tax effective dates (withholding vs other taxes) are kept separate, and every missing or unread layer is reported explicitly in gaps with nextCalls. Bilateral reading only (triangular, hybrid or third-State PE structures require separate checks). Open any linked text needed with get_authority, then call check_sources with sources_for_check_sources.

Argument	Type	Req.	Description
`snapshot`	string	no	Optional opaque Store observation from a previous response. Forward unchanged to check continuity of its observed packs. A stale or forged token is refused; omit it to start a fresh observation.
`states`	array of string	yes	Exactly two distinct ISO-2 country codes as the user names them (e.g. ["FR", "LU"], ["CH", "FR"], ["FR", "US"], ["DE", "JP"]).
`payer_state`	string	no	Optional ISO-2 code (must be one of states): the State of source or payer. Omit to assemble both directions.
`income`	string (one of: dividends, interest, royalties, capital_gains, permanent_establishment, business_profits, employment, residence, elimination_of_double_taxation, mutual_agreement)	yes	Closed category of cross-border income or treaty situation.
`date`	string	yes	Exact date of the facts (YYYY-MM-DD; a bare year is refused).
`period_start`	string	no	Optional YYYY-MM-DD: first day of the taxable period for period-dated taxes and MLI other-taxes effect.
`layers`	array of string (one of: treaty, mli, domestic, eu, model, case_law, doctrine, forms, pending)	no	Optional subset of layers to assemble. Omit to assemble all layers in compact form.
`language`	string	no	Optional two-letter BCP 47 language code (fr, en, de, it…) for official manifestations when held.
`compact`	boolean	no	Default true: compact multi-layer pack with top clauses, links and nextCalls.

`coverage` (Coverage)

Annotations: `{"title":"Coverage","readOnlyHint":true,"destructiveHint":false,"openWorldHint":true}`

Use this to know what IFG holds, before searching or when the user asks what IFG covers. Three numbers, always with their unit: works (one per code, act, treaty, decision or guidance document), provisions (each article or self-standing document served) and versions (each dated official wording held); units says what each counts. Without jurisdiction: every jurisdiction IFG serves with its three numbers and works by kind, and the total over every jurisdiction (countries, EU, OECD, UN, treaties, each text once). With a jurisdiction (FR, LU, CH-GE, DE, EU, OECD, treaty…): its three numbers by kind and each official publisher IFG reads (name and link), with the texts IFG lacks named one by one and what the publisher does not publish (its own words and link); kinds narrows to some layers. Coverage orients; it never says whether one given text exists: list the texts with search_authority(query="", jurisdiction), open an instrument with browse_instrument; a search miss never proves absence.

Argument	Type	Req.	Description

`jurisdiction`	string	no	Optional: a served jurisdiction code (FR, LU, CH, BE, DE…, a subdivision such as CH-GE, a French overseas code, treaty, EU, OECD, UN). Omit to list every jurisdiction.
`kinds`	array of string (one of: statute, doctrine, case_law, rulings, forms_procedure, legislative_history, treaty, eu_law, code, official_data)	no	Optional: keep only these layers (statute, case_law, doctrine, rulings, treaty, forms_procedure, legislative_history, official_data…).

`report_issue` (Report an issue)

Annotations: `{"title":"Report an issue","readOnlyHint":false,"destructiveHint":false,"idempotentHint":false,"openWorldHint":false}`

Use this when something IFG returned looks wrong or missing, even when unsure: IFG checks every report against the official source and corrects the whole class of error. kind: wrong_text (the text differs from the official source), wrong_status_or_date (status, version or date of application), wrong_reference (a reference that leads to another text), broken_link (the official link fails or opens another text), missing_text (an official tax text you searched by its reference and title that IFG does not return), other. Give the IFG id, the reference, the date of the facts, what differs (quote the official wording when you can) and the official link that shows it. Never include the user's facts, names, figures or question: only the legal text concerned. One report per problem. Keep your answer about the law: mention the report only if the user asked for it, and promise no fix.

Argument	Type	Req.	Description
`kind`	string (one of: wrong_text, wrong_status_or_date, wrong_reference, broken_link, missing_text, other)	yes	The kind of problem.
`detail`	string	yes	What is wrong or missing, in one to three sentences (500 characters at most), quoting the official wording when useful; never the user's facts, names or question.
`id`	string	no	Optional: the IFG id concerned (from search_authority, get_authority or browse_instrument).
`reference`	string	no	Optional: the usual reference concerned or searched (CGI 209 B, art. 67 LIFD, an ECLI).
`jurisdiction`	string	no	Optional: the jurisdiction code (FR, LU, CH-GE…).
`date`	string	no	Optional: the date of the facts used, YYYY-MM-DD.
`officialUrl`	string	no	Optional: the official publisher's link that shows the right text, date or status.

4. Data handling

Received	Tool arguments only (reference, jurisdiction, date, keywords, quoted words). No documents, conversation or client data are requested.
Not retained	Queries and results: processed in memory for the duration of the request only.
Retained	Usage metering per call (account, tool name, success, duration; no argument). OAuth tokens, stored hashed, until revoked. Connection logs (IP address, date and time) for security. Error reports filed through `report_issue`, with personal data removed.
Location	MCP server and law database: Nuremberg, Germany. Accounts database: Paris, France. GDPR.

Policies	Security: `https://ifg.tax/security` · Privacy: `https://ifg.tax/privacy-policy` · Terms: `https://ifg.tax/terms-and-conditions`

5. Sources and freshness

Texts are taken from the official publishers of each jurisdiction (for example Légifrance and BOFiP in France, Fedlex in Switzerland, Legilux in Luxembourg, gesetze-im-internet.de in Germany, Normattiva in Italy), EUR-Lex for the European Union, and the OECD and UN for the models. Sources are monitored automatically for changes; earlier versions are kept, never overwritten.

6. Support

contact@ifg.tax · End-user guide: `https://ifg.tax/connect`