NOTES FOR EDITORS

For more general information about the Forum of Tax Administration please visit www.oecd.org/tax/fta

TOOLS TO TACKLE OFFSHORE EVASION

The Offshore Compliance Network (OCN) was created to enable the Forum to use the power of coordinated action and multilateral collaboration to improve the ability of tax administrations to deter, detect and deal with offshore tax evasion. It is lead by the United States and France.

This network has been sharing ideas, tools and techniques for tackling offshore tax evasion. It has developed a suite of practical aides to the work of tax administrations in this critical field including:

- **Making Use of Data held by Financial Institutions.** Some countries have been particularly effective in collecting data about cross border financial transactions and using that data as a means for detecting signs of offshore tax evasion. The tools and techniques that they have developed have been documented in a guide that is available to network members.

- **Decoding Swift.** The guide to the use of financial data is complemented by a practical guide for international auditors that allows them to understand the codes used by banks when making cross border transfers to identify the bank accounts involved in the transactions.

- **Catalogue of Best Practices.** Following a workshop hosted by Japan in 2012, a catalogue has been developed that lists tactics, illustrated by practical examples, to assist network members to develop and/or refine their strategies for dealing with offshore tax avoidance/evasion. The approaches described are particularly relevant to the investigation of complex offshore structures. Contact details are provided allowing an interested member to obtain a more in-depth understanding of a particular example, or technique.

EXPLOITING SYNERGIES BETWEEN TAX AND CUSTOMS

For more information about inter-agency co-operation visit:
http://www.oecd.org/ctp/crime/abouttaxandcrime.htm

The administration of customs duties and direct taxes often involves an examination of the same transactions but from different perspectives. This is particularly true of cross-border transactions. For example it may be necessary to value goods and services being transferred for both purposes. FTA members will fully exploit this synergy.

SUB-GROUP OF COMPETENT AUTHORITIES

Tax treaties include a procedure (the Mutual Agreement Procedure - MAP) for resolving disputes between tax administrations that would otherwise result in double taxation of the same income (see Article 25 of the OECD Model Tax Convention). For this purpose specific officials are given authority to resolve such disputes and are known as competent authorities.

The FTA is creating a sub-group of competent authorities (CAs) with responsibility for MAP in their respective jurisdictions, in which they can develop and implement practical improvements to the benefit of taxpayers and governments alike.