

Tax and Crime Conference: A whole of government approach in fighting financial crime

PROGRAMME

21 – 23 March 2011
OSLO



Tax and Crime Conference

KEYNOTE SPEECHES

Opening Ceremony



Mr. Sigbjørn Johnsen, Minister of Finance, Norway



Mr. Richard Boucher, Deputy Secretary General, OECD

Official Lunch



**Mr. Jon Lomoy
Director,
Development Cooperation
Directorate, OECD**

Official Dinner



**Mr. Luis Urrutia Corral,
President, FATF**

A WHOLE OF GOVERNMENT APPROACH IN FIGHTING FINANCIAL CRIME

Money laundering, corruption, terrorist financing, tax crimes, and other financial crimes can *threaten the strategic, political and economic interests* of both developed and developing countries. They deprive governments of revenues needed for sustainable development and some cases such abuse may go so far as to undermine the democratic basis of government itself.

They may be different types of crimes but they *all thrive in a climate of secrecy* and lax regulation and/or enforcement. Countering these activities therefore requires greater transparency and improved efforts to harness the capacity of different government agencies to work together to deter, detect and prosecute these crimes **through a whole of government approach**.

The links between these crimes are already being recognized. Both OECD and FATF are working on offshore compliance strategies; OECD from a tax policy and compliance perspective and FATF from the perspective of risks to anti-money laundering standards. In both its 2009¹ and 2010² Recommendations, the OECD has advocated greater co-operation and better information sharing between different government agencies involved in the fight against financial crimes both domestically and internationally. The OECD has developed practical guidance to better enable tax officials to detect bribes³ and instances of money laundering.⁴

This conference, which brings together senior policy makers from different government agencies including the tax, anti-money laundering and anti-corruption communities, will explore approaches to closer co-operation both at domestic and international levels to more effectively fight financial crime. In a world where criminals operate easily and speedily across organisational and national boundaries, governments cannot stand still. The conference will explore such questions as: What are successful models for international co-operation have been used successfully? What can be achieved by working together? How best to design an architecture for international co-operation? How to unlock the potential that tax administrations can bring to the table? Representatives of business and civil society will be involved in some of the discussions to allow for a dialogue covering all stakeholders.

The conference will also showcase certain key risks in the tax and crime area, allowing countries to target resources and learn from the experience of others.

1 Recommendation on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions.
2 Recommendation to Facilitate Cooperation between Tax Authorities and Other Law Enforcement Authorities to Combat Serious Crimes.
3 OECD Handbook on Bribery Awareness for Tax Examiners is now available in 17 languages.
4 OECD Handbook on Money Laundering is now available in 5 languages (English, French, German, Korean and Spanish).

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MONDAY 21 MARCH 2011

10.30 – 13.30 **Registration and lunch**

14.00 – 14.30 **Opening of the meeting**

Welcome address: Mr. Roger Schjerva, State Secretary, Ministry of Finance, Norway
Mr. Richard Boucher, Deputy Secretary General, OECD

14.30 – 16.15 **Panel 1: JOINING FORCES – challenges and opportunities in using a whole of government approach to fighting crime**

Introduction and Chair: Mr. Richard Boucher, Deputy Secretary General, OECD

Cooperation between tax, law enforcement and anti-money laundering authorities both domestically and internationally can make a real difference in combating crime, such as corruption, more effectively. What strategies have been used and can be developed to ensure an effective and whole of government approach?

Panel:

- Mr. Michael Cranston, Deputy Commissioner, Serious Non-Compliance, Australian Tax Office
- Mr. Richard Alderman, Director, Serious Fraud Office, UK
- Mr. Bertrand Pous, Head of International Economic Regulation Unit, Foreign Affairs, France
- Mr. Tommaso Giacomino, Deputy Director, Financial Intelligence Unit, Banca di Italia

16.15 – 16.30 **Coffee Break**

16.30 – 18.00 **Panel 2: KEEPING GOVERNMENTS AND BUSINESS CLEAN - the experience of business and civil society**

Introduction and Chair: Ms. Villa Kulild, Director General, NORAD

How do companies protect themselves from crimes such as corruption and large scale tax fraud being committed within their organisations? Does the experience hold lessons for governments? How does civil society judge progress in keeping governments and business clean from crime? How do business and civil society view the risk and opportunities of a whole of government approach?

Panel:

- Mr. Klaus Moosmayer, Chief Counsel Compliance, Siemens
- Ms. Huguette Labelle, Chair, Transparency International
- Mr. Raymond Baker, Director, Task Force on Financial Integrity and Economic Development
- Mr. Loughlin Hickey, Global Head of Tax, KPMG
- Mr. Patrick Moulette, Head of the Anti-Corruption Division, OECD

19.30 – 20.00 **Official reception hosted by the Mayor of Oslo, Oslo City Hall**

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TUESDAY 22 MARCH 2011

09.00 – 10.30 **Panel 3: A Focus on the Role of Tax Administrations in Fighting Crime**

Introduction and Chair: Mr. Victor Song, Chief, Criminal Investigation, IRS, United States

How do tax administrations detect and fight tax crimes effectively? Where are the risks and what are the tools? What is the role of law enforcement authorities in this aspect of their work? What is the role of tax administrations in helping create a clean business environment and state building?

Panel:

- Mr. Juan Ricardo Ortega López, Commissioner, Colombia
- Mr. Ivan Pillay, Deputy Commissioner, South African Revenue Service
- Mr. S. K. Singh, Director, Director of Income Tax, Delhi, India
- Mr. Per Olav Gjesti, Deputy Director-General, Ministry of Finance, Norway
- Mr. İlker Kiliç, Deputy Head, Tax Inspectors Board, Turkey

10.30 – 10.45 **Coffee break**

10.45 – 12.00 **Panel 4: Tax and Crime – Architecture and Processes for Cooperation both domestically and internationally**

Introduction and Chair: Mr. Wolfgang Nolz, Director General of Taxes and Customs, Austria

A range of models has evolved of cooperation between tax administrations, law enforcement authorities and FIU's. Panelists will explore the key aims and how they can be achieved.

Speakers:

- Ms. Vicki Duane, Director Criminal Investigation, IRS, United States
- Mr. Hans van der Vlist, Member of the Executive Board, FIOD, Netherlands
- Mr. Euan Stewart, Director, Strategy, Planning and Professionalism, HMRC, UK
- Mr. Stefano Gesuelli, Head of Taxation Unit, Guardia Di Finanza, Italy
- Mr. Jan-Erik Bäckman, Tax Director, Swedish Tax Agency
- Mr. Yehuda Shaffer, Deputy State Attorney, Ministry of Justice, Israel

12.00 – 12.45 **Break out session** on identifying best practices for and obstacles to cooperation.

12.45 – 14.00 **Lunch:** Speech by Mr. Jon Lomoy, Director, Development Cooperation Directorate, OECD

14.00 – 14.45 **Report back and discussion**

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14.45 – 16.00	Panel 5: Money laundering and bribery: Prioritising awareness training within tax authorities
	<p>Introduction and Chair: Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD</p> <p><i>The OECD has developed a range of tools and materials for the use of tax administrations on awareness training on money laundering and bribery. We will look at the tools and at how tax administrations are making effective use of them.</i></p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Keith McCarthy, Chair of OECD's Task Force on Tax and Crime • Mr. Mike Balas, Criminal Investigation, IRS United States • Mr. Huub Adema, FIOD, Netherlands • Ms. Johanne Charbonneau, Director of Criminal Investigation, Revenue Canada
16.00 – 16.15	Coffee Break
16.15 – 17.00	Break out session on identifying how countries could take this forward.
17.00 – 17.45	Report back and discussion
19.30 – 23.00	Official Conference Dinner (Grand Hotel Speilsalen)
	Keynote address: Mr. Luis Urrutia Corral, President, Financial Action Task Force (FATF)

WEDNESDAY 23 MARCH 2011

09.00 – 10.00	Panel 6: Sales suppressions systems and OECD's toolkit for tax auditors
	<p>Introduction and Chair: Mr. Øyvind Strømme, Director, Norwegian Tax Administration</p> <p><i>Many countries are belatedly discovering the high risk to their tax revenues of the use of sales suppression techniques in the retail sector. We present an analysis of the problem, describe what governments are doing to counter the threat and outline OECD's practical toolkit for tax auditors.</i></p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Jan de Loddere, Belgium • Ms. Jennifer Mitchell, HMRC, UK • Mr. Brian McAuley, OECD • Mr. Hans Petter Tetmo, Norway
10.00 – 10.30	Coffee Break
10.30 – 11.30	Typologies
	<p>Football Sector: Mr. Keith McCarthy, Chief Investigator, Serious Fraud Office, United Kingdom</p> <p>New Payment Methods: Mr Jan Noll, Anti-Money Laundering Department, Federal Financial Supervisory Authority, Germany</p>
11.45 – 12.15	Next Steps
	Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD
12.15 – 12.30	Closing ceremony
	Mr Svein Kristensen, Director General, Tax Administration, Norway