



## **THE “OSLO DIALOGUE”**

# **A WHOLE OF GOVERNMENT APPROACH TO FIGHTING TAX CRIMES AND OTHER FINANCIAL CRIMES**

INFORMATION BRIEF

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**For more information please contact:**

*Grace Perez-Navarro, Deputy Director of OECD Centre for Tax Policy and Administration*  
*([grace.perez-navarro@oecd.org](mailto:grace.perez-navarro@oecd.org)).*

## **THE “OSLO DIALOGUE”: A WHOLE OF GOVERNMENT APPROACH TO FIGHTING TAX CRIMES AND OTHER FINANCIAL CRIMES**

### **What?**

The Oslo Dialogue refers to the initiative launched by the OECD at the first Forum on Tax and Crime, held in Oslo on 21-23 March 2011, to foster a whole of government approach to fighting financial crimes (Annex I includes the Closing Statement from the first Forum). Since the Oslo Dialogue was launched, the importance of strengthening the fight to stem illicit financial flows through inter-agency co-operation has been highlighted by G20 Leaders at the Cannes Summit, and subsequently at the G20 Finance Ministers Meeting in Mexico City and the Fourth High Level Forum on Aid Effectiveness in Busan (Annex II includes a summary of this support).

The second Forum on Tax and Crime is being held in Rome on 14-15 June 2012, hosted by the Italian Guardia di Finanza. (Annex III includes the Agenda for the second Forum).

### **Who?**

The Rome event brings together more than 250 experts to further the Oslo Dialogue by mapping out a path on how to fight financial crime more effectively using a multidisciplinary whole of government approach. Participants include Ministers and senior officials from about 60 jurisdictions, representing finance ministries, justice ministries, tax administrations, financial intelligence units, central banks and development assistance agencies, as well as specialists from the OECD, the World Bank, the IMF, the FATF, the United Nations, non-governmental organisations including Transparency International and Global Financial Integrity, and private sector organisations (Annex IV includes a list of countries and organisations participating in the second Forum).

### **Why?**

Tax crimes, corruption, money laundering and other illicit financial flows can threaten the strategic, political and economic interests of both developed and developing countries. But financial crime has a particularly damaging impact on developing countries. Illicit financial flows resulting from financial crimes strip resources from developing countries that could finance their long-term development. Criminal proceeds from all illicit activities were recently estimated by the UNODC to amount to around 3.6% of global GDP or US\$2.1 trillion, with the proceeds from transnational organised crime and drug trafficking amounting to 1.5% of global GDP or US\$870 billion. Estimates differ but most experts agree that illicit financial outflows substantially exceed official development assistance. Finding better ways to fight financial crime is especially important in times of economic crisis, when the loss of this income is all the more damaging to governments, businesses and individuals.

### **How?**

Financial crime thrives in a climate of secrecy, inadequate legal frameworks, lax regulation, poor enforcement, and weak domestic and international inter-agency cooperation. Countering these activities requires greater transparency, more effective intelligence gathering and analysis, and

improvements in cooperation between government agencies and between countries to prevent, detect and prosecute criminals and recover the proceeds of crime.

The Oslo Dialogue is built on three main pillars:

1. Effective domestic co-operation between tax, regulatory and law enforcement agencies is vital.
2. Addressing financial crime in a globalised world requires a global response, including co-operation and sharing of information between countries.
3. Countering financial crimes requires knowledge of strategic and practical investigation techniques.

Legal, practical and political barriers operate to impede or prevent each of these pillars from being fully effective in combating financial crime. The Oslo Dialogue is supported by the OECD Task Force on Tax Crimes and Other Crimes, which develops strategies to remove these barriers. The overall objective of the Oslo Dialogue is to identify ways in which agencies combating financial crime can deliver better results, in shorter time frames and with lower costs.

### **What is the OECD Task Force on Tax Crimes and Other Crimes?**

The OECD Task Force on Tax Crimes and Other Crimes was established by the Committee on Fiscal Affairs in 2010, with the main purposes of (i) improving cooperation between tax and law enforcement agencies including anti-corruption and anti-money laundering authorities to counter crime more effectively; (ii) improving the ability of tax administrations to identify, investigate and disrupt tax crime and other serious crimes including money laundering and bribery; and (iii) raising global awareness of the links between tax crime and other serious crimes. The Task Force meets twice a year and specialist sub-groups hold additional meetings to take forward specific projects.

### **What role is played by tax administrations in fighting financial crime?**

Governments are increasingly recognizing that tax administrations can play an important role in detecting and deterring financial crimes other than tax crimes, such as corruption and money laundering, which are growing in sophistication and often operate across international boundaries. Tax administrations are well placed to play a greater role in uncovering the financial traces left behind by criminals through co-operation with their international counterparts as well as domestic and foreign law enforcement agencies. Ways in which tax administrations are already working with other agencies in combating financial crimes, as well as recommendations for how this can be improved, are considered in the OECD Report, *Effective Inter-Agency Co-operation in Fighting Tax Crimes and Other Financial Crimes ("The Rome Report")*.

### **What are the benefits of effective domestic inter-agency co-operation?**

Effective domestic inter-agency co-operation is already having an effect in a number of countries, as set out in the examples below.

- The Canada Revenue Agency receives information on suspected money laundering or terrorist financing connected to possible tax offences from anti-money laundering and law enforcement agencies. Since 2003 this information has resulted in 22 criminal prosecutions and total additional federal taxes assessed of over C\$130 million.
- The Irish Tax and Customs receives directly copies of all Suspicious Transaction Reports filed in the country in respect of possible money laundering. As a result of information

contained in these reports, there are currently 25 tax crime prosecutions ongoing and since 2003 the Irish government has raised additional tax revenues of over €60 million.

- In 2006, Australia established the Project Wickenby initiative as a multi-agency task force to protect the integrity of the country's financial and regulatory systems by preventing people promoting or participating in the abusive use of secrecy havens. Members of the task force include the Australian Tax Office, the Australian Crime Commission, the Australian Federal Police, the Australian Securities and Investments Commission and AUSTRAC. As a result of investigations conducted by Project Wickenby, 65 people have been charged with offences, and additional tax liabilities of almost A\$1.3 billion have been raised.
- In the United States, the Organised Crime Drug Enforcement Task Force Fusion Centre was established in 2006. The Fusion Centre collects, stores and analyses information to support co-ordinated investigations focused on the disruption and dismantlement of significant drug trafficking and money laundering enterprises. This offers the means to identify the most efficient and effective use of limited resources, both foreign and domestic, against criminal organisations targeting the United States. Member agencies of the Fusion Centre include the Federal Bureau of Investigation; IRS Criminal Investigations; the Drug Enforcement Administration; US Coast Guard; the Bureau of Alcohol, Tobacco, Firearms and Explosives; the US Marshals Service; the National Drugs Intelligence Centre; and the Financial Crimes Enforcement Network.
- In Sweden, the National Intelligence Centre was established in 2009 as part of an inter-agency strategy to address serious organised crime. The Centre performs a strategic function in intelligence analysis and compiles common threat assessments, which are used as the basis for strategic decision making by participating agencies. These include the Swedish Police Service; the Economic Crimes Bureau; the Prison and Probation Service; the Enforcement Agency; the Coast Guard; the Swedish Tax Agency; the Social Security Service; and Customs.
- The "Ivy" (in Dutch "Klimop") real estate fraud case was the largest of its kind in the Netherlands, revolving around bribery and fraudulent property deals involving dozens of construction and real estate companies as well as managers at Philips Pension Fund and the Rabo Property Fund. As a result of co-ordinated action including the Netherlands police, FIOD (the Fiscal Intelligence and Investigations Service, within the Netherlands Tax and Customs Administration) and the public prosecutor's office, approximately €200 million has been recovered by settlements and penalties, most of which has been returned to the aggrieved parties.
- An increasing number of tax administrations have a process in place for reporting suspicions of corruption to law enforcement agencies. The sharing of experiences among members of the OECD Task Force on Tax Crimes and Other Crimes is expected to accelerate this trend.

### **What has been achieved since the first Forum on Tax and Crime?**

Since March 2011, the OECD has advanced a number of issues that were specifically identified in Oslo to improve the effectiveness of countries' abilities to fight financial crimes. These include the launch at the second Forum on Tax and Crime in Rome of:

1. a first in-depth report, [\*Effective Inter-Agency Co-operation in Fighting Tax Crimes and Other Financial Crimes \(the "Rome Report"\)\*](#), analysing the benefits to countries from adopting a whole of government approach, based on an analysis and comparison of models for inter-agency cooperation already in use 32 countries. The report also includes recommendations

for countries to take to address the legal, operational and political barriers to establishing effective inter-agency cooperation.

2. a comprehensive [catalogue of key instruments for international co-operation in combating financial crime](#). Its purpose is to increase understanding and use of the legal tools available for combating financial crimes. It will also help to identify gaps in the legal framework that have yet to be filled.
3. a [pilot capacity building programme](#) on criminal tax investigation primarily focused on developing countries. The aim is to build on the pilot to establish an international academy for criminal tax investigation.

**Will there be a Statement of Outcomes?**

Yes, a Statement of Outcomes will be issued following the meeting.

**Who to contact for more information?**

*Grace Perez-Navarro, Deputy Director of the Centre for Tax Policy and Administration, OECD*  
([grace.perez-navarro@oecd.org](mailto:grace.perez-navarro@oecd.org))

*Achim Pross, Head of International Cooperation and Tax Administration Division, OECD*  
([achim.pross@oecd.org](mailto:achim.pross@oecd.org))

Or visit the OECD website at [www.oecd.org/ctp/taxcrimes](http://www.oecd.org/ctp/taxcrimes).

**ANNEX I:  
CLOSING STATEMENT TO THE FIRST FORUM ON TAX AND CRIME, HELD IN OSLO ON 21-23  
MARCH 2011**

*“Fighting economic crime requires greater transparency and improved efforts to make the most of the capacity of different government agencies to work together, aiming to prevent, detect and prosecute these crimes. This fight must be fought both domestically and internationally.”*

*Mr. Roger Schjerva, State Secretary, Ministry of Finance, Norway*

Tax crimes, money laundering and other financial crimes can threaten the strategic, political and economic interests of both developed and developing countries. They also undermine citizens' confidence in their governments' ability to get taxpayers to pay their taxes and may deprive governments of revenues needed for sustainable development.

These activities all thrive in a climate of secrecy, inadequate legal frameworks, lax regulation, poor enforcement, and weak inter-agency co-operation. Conduct involving money laundering, corruption or other economic crimes typically also constitutes a tax crime. Countering these activities requires greater transparency, more strategic intelligence gathering and improved efforts to harness the capacity of different government agencies to work together to detect, deter and prosecute these crimes (a whole of government approach).

Issues of financial crime and illicit flows are of concern to all countries, but particularly to developing countries. Illicit financial flows resulting from financial crimes strip resources from developing countries that could finance their long-term development. The recent freezing of USD billions worth of assets owned by deposed North African autocrats and their families illustrates the point. Moreover, illicit financial flows are linked to organized crime, illicit goods, such as drugs and illegal arms, all of which impact the quality of governance, violent conflict and state fragility in the developing world. It is estimated that more than two-thirds of these flows involve tax evasion.

These issues were discussed by more than 150 delegates from 54 delegations who participated in the first tax and crime conference hosted on 21-23 March 2011 by the Norwegian government and opened by Mr. Roger Schjerva, State Secretary, Ministry of Finance, Norway and the importance of the issues to development efforts was highlighted by Mr. Erik Solheim, Minister of the Environment and International Development, Norway. The conference brought together representatives from a range of OECD and non-OECD governmental agencies, including Tax Administrations, Finance and Justice Ministries, Financial Intelligence Units, Central Banks, FATF, International Organisations, as well as business and NGOs.

The purpose of the conference was to find more effective ways to counter financial crimes, tax evasion and other illicit flows through better interagency and international co-operation. The conference discussed how governments can deliver better results, in shorter time frames, with lower costs and less duplication, building on the strength and expertise of different agencies. The conference also discussed legal and practical barriers to effective inter-agency co-operation, such as secrecy provisions that restrict information sharing at the domestic or international level.

Interagency co-operation can enhance financial integrity and good governance by improving the effectiveness of countries' abilities to fight financial crimes. In a world where criminals operate

across organizational and geographic boundaries, inter-agency co-operation both domestically and internationally is the only viable response.

It is against this backdrop that the conference reached the following conclusions:

1. **Tax crimes are serious crimes** and need to be pursued as such. Participants welcomed the discussions within FATF on tax crimes as a predicate offence.
2. Changing behavior is key and requires clear, consistent and public messaging.
3. Business can play a key role by establishing the **tone from the top** through internal controls, policy and structures to ensure compliance.
4. **There is a clear benefit to inter-agency co-operation** covering tax, law enforcement, anti-money laundering authorities and where appropriate other agencies.
5. Different models for **international co-operation** exist and should be reviewed to enhance co-operation on tax and crime, such as a forum for criminal investigators bringing together different governmental agencies from both developing and developed countries.
6. There is a need to identify and **fill the legislative, policy and operational gaps** that prevent effective domestic and international co-operation.
7. **Developing countries can also benefit** from the “whole of government approach” and in particular significant improvements could be achieved through early detection, effective investigation, prosecution and recovery of assets by use of appropriate tools.

On the basis of these outcomes and the strong interest in continuing the inter-agency dialogue and sharing of experiences commenced in Oslo, the OECD, working with other international organizations and interested parties, will:

1. Establish a global dialogue on inter-agency collaboration to better fight financial crimes including illicit financial flows. A platform for sharing operational experiences could support this dialogue.
2. Immediately advance the issues discussed at Oslo through an OECD Task Force<sup>1</sup>, which will focus on:
  - improving inter-agency co-operation by mapping out different models of co-operation, their advantages and challenges with a view to developing best practice standards, and with a particular focus on the contribution that tax administrations can make in this regard.
  - improving understanding and use of international co-operation mechanisms by cataloguing all relevant forms and instruments for international co-operation in fighting financial crime.
  - supporting sustainable development and fiscal transparency by seeking to assess areas of biggest benefit to developing countries from the “whole of government approach”.

**ANNEX II:  
CHRONOLOGY OF DECLARATIONS SUPPORTING THE FIGHT AGAINST TAX CRIMES AND  
OTHER CRIMES**

*G20 Finance Ministers and Central Bank Governors' Meeting  
Mexico City, Mexico. 25-26 February 2012*

“We look forward to a report to our Leaders by the Global Forum on Transparency and Exchange of Information on progress made and on a new set of reviews. We call upon all countries to join the Global Forum on transparency and to sign on the Multilateral Convention on Mutual Assistance. **We call for an interim report and update by the OECD on necessary steps to improve comprehensive information exchange, including automatic exchange of information and, together with the FATF, on steps taken to prevent the misuse of corporate vehicles and improve interagency cooperation in the fight against illicit activities.**”

*Fourth High Level Forum on Aid Effectiveness  
Busan, Korea. 29 November – 1 December 2011*

“We will intensify our joint efforts to fight corruption and illicit flows, consistent with the UN Convention Against Corruption and other agreements to which we are party, such as the OECD Anti-Bribery Convention. **To this end, we will:**

**(b) Accelerate our individual efforts to combat illicit financial flows by strengthening anti-money laundering measures, addressing tax evasion, and strengthening national and international policies, legal frameworks and institutional arrangements for the tracing, freezing and recovery of illegal assets. This includes ensuring enactment and implementation of laws and practices that facilitate effective international co-operation”.**

*G20 Leaders' Summit  
Cannes, France. 3-4 November 2011*

“We urge all jurisdictions to adhere to the international standards in the tax, prudential and AML/CFT areas. We stand ready, if needed, to use our existing countermeasures to deal with jurisdictions which fail to meet these standards. **The FATF, the Global Forum and other international organizations should work closely together to enhance transparency and facilitate cooperation between tax and law enforcement agencies in the implementation of these standards. We also call on FATF and OECD to do further work to prevent misuse of corporate vehicles”.**

*G 20 Leaders' Summit  
Seoul, Korea. 11-12 November 2010*

“Building on previous declarations, and cognizant of our role as leaders of major trading nations, we recognize a special responsibility to prevent and tackle corruption and commit to supporting a common approach to building an effective global anti-corruption regime. **In this regard, we will lead by example in key areas as detailed in the Anti-Corruption Action Plan, including: to accede or ratify and effectively implement the UN Convention against Corruption and promote a transparent and inclusive review process; adopt and enforce laws against the bribery of foreign public officials; prevent access of corrupt officials to the global financial system; consider a cooperative framework for the denial of entry to corrupt officials,**

**extradition, and asset recovery; protect whistleblowers; safeguard anticorruption bodies. We are also committed to undertake a dedicated effort to encourage public-private partnerships to tackle corruption and to engage the private sector in the fight against corruption, with a view to promoting propriety, integrity and transparency in the conduct of business affairs, as well as in the public sector”.**

*G 20 Leaders’ Summit*

*Pittsburgh, United States. 4-25 September 2009*

**“Our commitment to fight non-cooperative jurisdictions (NCJs) has produced impressive results. We are committed to maintain the momentum in dealing with tax havens, money laundering, proceeds of corruption, terrorist financing, and prudential standards. We welcome the expansion of the Global Forum on Transparency and Exchange of Information, including the participation of developing countries, and welcome the agreement to deliver an effective program of peer review. The main focus of the Forum’s work will be to improve tax transparency and exchange of information so that countries can fully enforce their tax laws to protect their tax base. We stand ready to use countermeasures against tax havens from March 2010. We welcome the progress made by the Financial Action Task Force (FATF) in the fight against money laundering and terrorist financing and call upon the FATF to issue a public list of high risk jurisdictions by February 2010...”.**

**ANNEX III:  
AGENDA TO THE SECOND FORUM ON TAX AND CRIME**

<b>13 June 2012</b>	
<b>14h00 –</b>	<b>Registration</b> in the main atrium of the Ergife Palace Hotel
<b>19h30 – 21h30</b>	<b>Welcome cocktail</b>
<b>14 June 2012</b>	
<b>8h00 – 9h00</b>	<b>Registration</b>
<b>9h00 – 9h30</b>	<b>Opening of the meeting</b>
	<p><b>Welcome addresses:</b>  Vieri Ceriani, State Secretary, Ministry of Economy and Finance, Italy  Richard Boucher, Deputy Secretary-General, OECD</p>
<b>9h30 – 11h00</b>	<b>Panel 1: A WHOLE OF GOVERNMENT APPROACH TO FIGHT FINANCIAL CRIME</b>
	<p>Greater co-operation among tax, law enforcement and anti-money laundering authorities can make combating financial crime more effective. This panel will discuss the challenges and opportunities in strengthening inter-agency co-operation at the national level and consider strategies that have been used or that can be developed to establish effective whole of government approaches to financial crimes, such as corruption, tax fraud and money-laundering. The OECD will present the results of a study of different models of inter-agency cooperation.</p> <p><b>Moderator:</b> Grace Perez-Navarro, Deputy Director, OECD Centre for Tax Policy and Administration</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• René Brülhart, Chair, Operational Working Group, Egmont Group of Financial Intelligence Units</li> <li>• John Crombez, State Secretary for the Fight against Tax and Social Fraud, Belgium</li> <li>• Giancarlo Del Bufalo, President, Financial Action Task Force</li> <li>• Alfredo Gutiérrez Ortiz Mena, Commissioner, Tax Administration Service, Mexico</li> <li>• Dato' Dr. Mohd Shukor Mahfar, Chief Executive Officer, Inland Revenue Board, Malaysia</li> </ul>
<b>11h00 – 11h15</b>	<b>Coffee Break</b>
<b>11h15 – 13h00</b>	<b>Panel 2: INTERNATIONAL CO-OPERATION - ISSUES AND OPPORTUNITIES</b>
	<p>Cooperation across international borders is key to fighting financial crime in a globalised world. To date, cooperation occurs mostly between the same type of organisation/agency, e.g. tax authority to tax authority or FIU to FIU. Such cooperation can be based on a range of legal bases, such as domestic laws, tax treaties, MLATs, and MoUs. These instruments have different scope and limitations regarding the information to be shared and their use. This panel will address the issues and opportunities arising from the existence of different legal frameworks. It will discuss options on how to best design the architecture for international cooperation so as to unlock the full potential of cross-border inter-agency cooperation.</p> <p><b>Moderator:</b> Achim Pross, Head of International Cooperation and Tax Administration Division,</p>

	<p>OECD Centre for Tax Policy and Administration</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Michele Carbone, Head of the II Department Guardia di Finanza, Italy</li> <li>• Johanne Charbonneau, Director, Criminal Investigations Division, Canada Revenue Agency</li> <li>• Martin Kreutner, Chair, International Transition Team, Executive Secretary, International Anti-Corruption Academy Provisional Commission</li> <li>• Régis Pierre, Magistrate, Head of the financial and economic office for criminal affairs, Ministry of Justice, France</li> <li>• Boudewijn Verhelst, Chair, Egmont Group of Financial Intelligence Units</li> </ul>
<b>13h00 – 14h30</b>	<b>Official Lunch</b>
<b>14h30 – 16h00</b>	<b>Panel 3: KEEPING (YOUR) BUSINESS CLEAN - THE EXPERIENCE OF THE PRIVATE SECTOR AND NGOS</b>
	<p>This panel will discuss the perspective and role of business in deterring, detecting and responding to financial crimes. It will examine how companies can protect themselves from crimes such as corruption and large scale tax fraud being committed within their organisations and whether their experience also holds lessons for governments. Representatives from civil society will describe what they think can improve the existing landscape. The CleanGovBiz initiative will be presented and discussed. The initiative was launched by the OECD working with the UNODC, the World Bank, the FATF, Transparency International, EITI, and other partners. It aims at supporting governments, business and civil society in reinforcing the fight against corruption and improving integrity.</p> <p><b>Moderator:</b> Richard Boucher, Deputy Secretary General, OECD</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Tom Cardamone, Managing Director, Global Financial Integrity</li> <li>• Dimosthenis Chrysikos, Crime Prevention and Criminal Justice Officer, UNODC</li> <li>• Huguette Labelle, Chairwoman of the Board of Directors, Transparency International</li> <li>• Keith McCarthy, Director of Forensic Services, PwC</li> <li>• Paolo Scaroni, Chief Executive Officer, ENI</li> </ul>
<b>16h00 – 16h15</b>	<b>Coffee Break</b>
<b>16h15 – 17h30</b>	<b>Panel 4: TAX CRIMES AND OTHER FINANCIAL CRIMES TYPOLOGIES - KEY RISK AREAS</b>
	<p>Working on typologies of tax crimes and other financial crimes helps in identifying key risk-indicators that can make work of law enforcement agencies more effective. The initial results of a study on Tax Crimes in the Fishing Sector will be discussed. Illegal, unreported and unregulated fishing creates a number of issues not only in terms of food security, pressure on fish stocks, and market distortions but also in terms of loss of revenue. Legislative changes introduced in certain countries to tackle so-called Zapper Software (i.e. software that make revenues disappear for tax purposes) will also be presented. The panel will also discuss issues related to Illicit Tobacco: the illicit trade in tobacco products is a global problem and various studies have indicated that it helps fund organised crime and terrorist organisations. It costs governments billions in lost tax revenue.</p> <p><b>Moderator:</b> Liam Irwin, Commissioner, Office of the Revenue Commissioners, Ireland</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Huub Yeb Adema, Intelligence Officer, Tax and Customs Administration, Netherlands</li> <li>• Francesco Greco, Milan Public Prosecutor's Office, Italy</li> </ul>

- Brian McAuley, Advisor, OECD Centre for Tax Policy and Administration
- Melanie Reed, Anti-Corruption Analyst, OECD
- Lia Umans, Policy Analyst, Financial Action Task Force Secretariat

20h00

*Official Dinner*

**Keynote speech:** Roger Schjerva, State Secretary, Ministry of Finance, Norway

**ANNEX IV:  
LIST OF PARTICIPANTS AT THE SECOND FORUM ON TAX AND CRIME**

**Participating countries**

Albania	Kazakhstan
Andorra	Korea
Australia	Latvia
Austria	Liechtenstein
Azerbaijan	Luxembourg
Belgium	Malaysia
Brazil	Malta
Canada	Mexico
Chile	Monaco
Colombia	Netherlands
Czech Republic	Nigeria
Denmark	Norway
El Salvador	Philippines
Estonia	Portugal
Finland	Russian Federation
France	San Marino
Germany	Serbia
Georgia	Singapore
Ghana	Slovenia
Greece	South Africa
Guernsey	Spain
Hong Kong, China	Sweden
Hungary	Switzerland
India	Thailand
Indonesia	Tunisia
Ireland	Turkey
Isle of Man	Uganda
Italy	Ukraine
Japan	United Kingdom
Jersey	United States

**Other participants**

Caribbean Financial Action Task Force (CFATF)	International Bureau of Fiscal Documentation (IBFD)
Christian Michelsen Institute	International Monetary Fund (IMF)
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	JPS Consulting
Egmont Group	MONEYVAL
European Union	PricewaterhouseCoopers LLP
Financial Action Task Force (FATF)	Transparency International
Financial Action Task Force of South America (GAFISUD)	UN Development Programme (UNDP)
Global Financial Integrity	UN Office on Drugs and Crime (UNODC)
International Anti-Corruption Academy (IACA)	World Bank