



# FIGHTING TAX CRIME AND OTHER FINANCIAL CRIME

OECD Global Parliamentary Network  
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## Why? Trillion Dollar Scandal

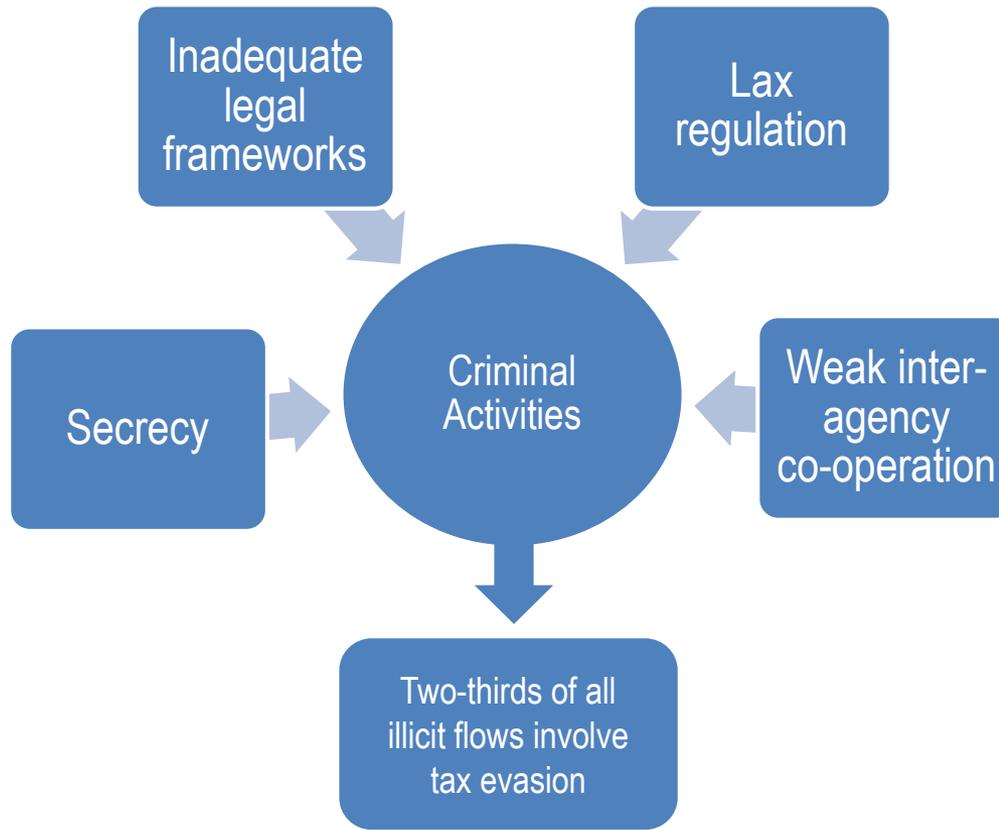
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**According to anti-poverty organisation “One”:**

**“The world’s poorest countries are deprived of at least \$1 trillion each year by criminals and corrupt officials who exploit layers of secrecy to siphon off cash through money laundering, illegal tax evasion and embezzlement”**

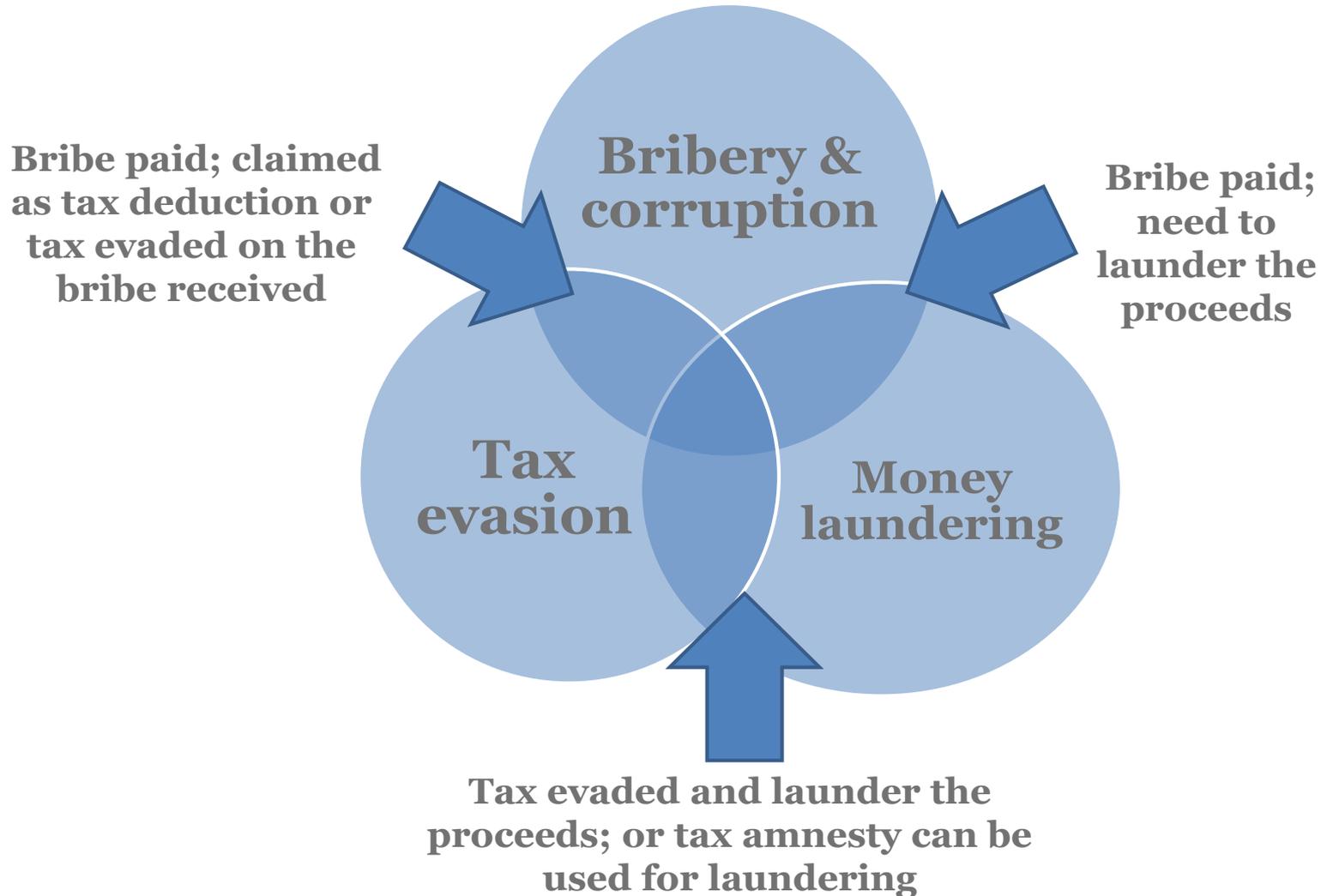


# Drivers of financial crime





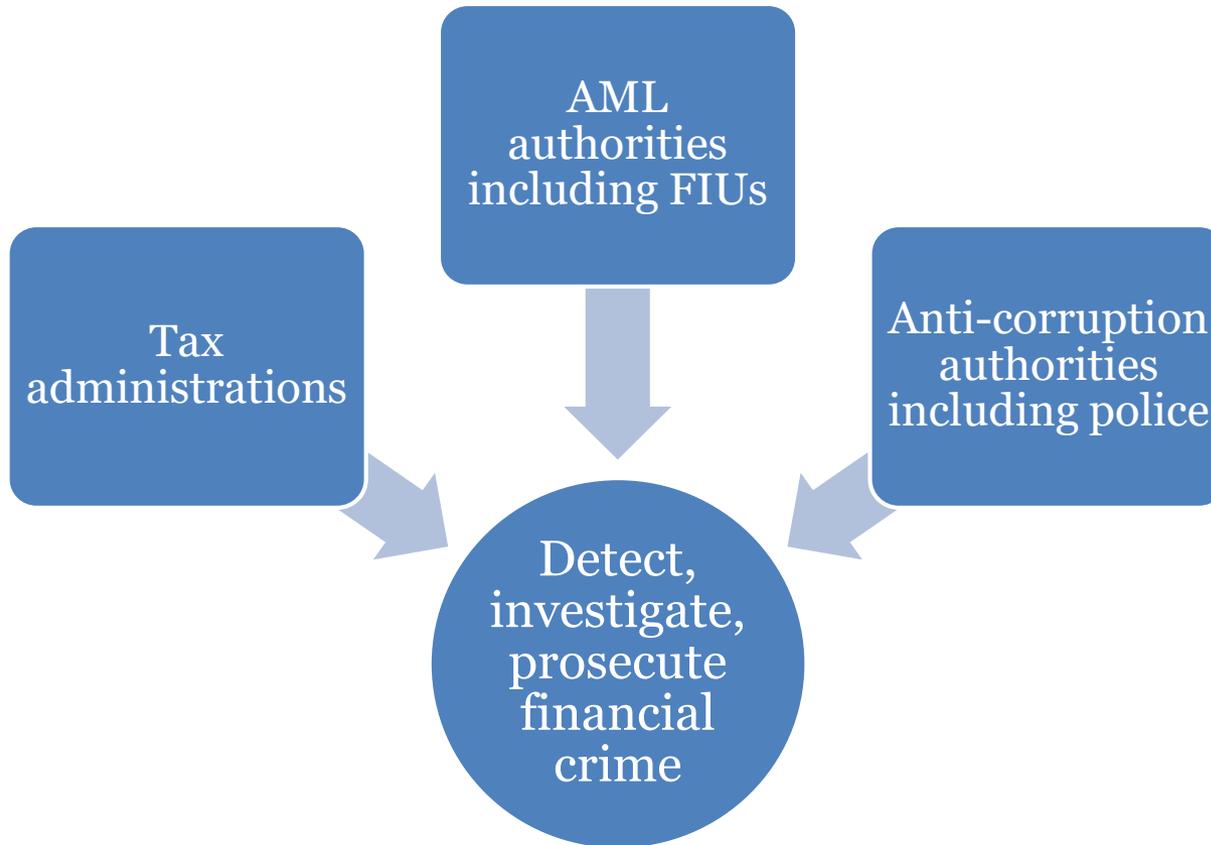
# Financial crimes are often linked ...





# Financial crimes agencies cannot afford to operate in silos

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Different financial crime agencies hold a wealth of personal and company information and can be a valuable source of intelligence and information to one another



# Why?

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By Eben Novy-  
June 12, 2018,





# RESPONSES



# Oslo Dialogue: A Whole of Government Approach To Combatting Tax Crime

## Standards setting

- Development of **international standards, best practices and guidance** to improve the fight against tax and other financial crimes

## Capacity building

- Design and delivery of **capacity building** programmes for criminal investigators from developing countries

## Evaluation

- **Measuring impact** of capacity building and tracking progress in implementation of standards



# Standards and best practices

## Information sharing for non-tax purposes

- 2009 and 2010 Council Recommendations
- Article 26 OECD MTC; Article 22.4 of multilateral Convention on Mutual Administrative Assistance in Tax Matters

## Whole of government approach to combatting tax crimes

- **Rome Report (2017)** – frameworks for inter-agency co-operation between tax, customs, AML, corruption, police, prosecutors, and regulators in **51 countries**
- **Joint OECD/World Bank Report (2018)** – practices for effective co-operation between tax and anti-corruption authorities in **67 countries**

## 10 Global Principles for Fighting Tax Crime

- Sets out the ten essential legal, strategic, and operational mechanisms required to effectively combat tax crimes.



# Legislative responses to combat tax crimes

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- ***Domestic legal changes***: assess against OECD 10 Global Principles e.g. criminal liability for companies and enablers, statute of limitations, investigative powers including for digital data, asset recovery laws, tax crimes as a predicate offence for money laundering
- ***Domestic information gateways***: Information sharing is most effective where countries enable legislation that provides a broad range of information sharing between the relevant agencies (i.e. direct access to databases, mandatory spontaneous sharing of intelligence including Suspicious Transaction Reports, sharing case information when requested, combined with mandatory reporting of suspicions or findings)
- ***Domestic inter-agency co-operation***: Other forms of co-operation beyond information sharing should be authorised by law, e.g. joint investigation task forces, joint intelligence centres, staff secondments
- ***International information gateways***: Allowing information that has been exchanged internationally under tax agreements to be on-shared with other law enforcement agencies



# QUESTIONS

 [www.oecd.org/tax/crime/](http://www.oecd.org/tax/crime/)

