



# Statement of outcomes

## Forum of Heads of Tax Crime Investigations

16 - 17 June 2021

The Forum of Heads of Tax Crime Investigation, made up of the members of the OECD's Task Force on Tax Crime and Other Crimes (TFTC), met virtually on 16 and 17 June 2021. The meeting was co-hosted by the Canada Revenue Agency and the OECD and brought together Heads from 44 member countries of the TFTC.

We discussed current and emerging risks, including those arising from the COVID-19 pandemic, as well as new opportunities, and agreed ambitious proposals for future work to continue to improve our collective tools and capabilities for fighting tax crimes, both domestically and globally. The increasing digitalisation of the economy, while bringing great benefits, is also enhancing the ability of criminals to operate across borders in real-time, including through opaque structures and hard to trace virtual assets. Responding to this requires us to increase international collaboration, including on options for greater real-time information sharing and joint investigations, as well as on the development and use of new technology and analytical tools.

Our agreed proposals for future collaborative work, set out below, build on the success of recent collaboration undertaken by TFTC members, which includes:

- The [Second Edition of the Ten Global Principles](#), the world's first comprehensive guide to tackling tax crime and an essential element of the OECD's [Oslo Dialogue](#). The second edition, published on the occasion of our meeting, addresses new challenges, such as tackling professional enablers and cross-border asset recovery. It also reports the results of 33 self-assessments undertaken by jurisdictions to benchmark domestic frameworks against the Ten Global Principles.
- The report on [Ending the Shell Game: Cracking down on the Professionals who enable Tax and White Collar Crime](#). This report explores the different strategies and actions that countries can take against those professional service providers who play a crucial part in the planning and pursuit of criminal activity, including through complex legal structures and opaque financial transactions.
- The expansion of the [OECD's International Tax Crime Academy programme](#). Following the overwhelming success of the first Academy programmes held at the Guardia di Finanza Economic and Financial Police School in Ostia, Italy, regional centres have now been established in Africa (Kenya), Asia-Pacific (Japan) and Latin America (Argentina). To date, over 1550 investigators from over 140 jurisdictions, have received training as part of this programme.
- The [Tax Crime Investigation Maturity Model](#), the world's first self-assessment diagnostic tool designed to assist jurisdictions in identifying current strengths and weaknesses in tax crime investigation and to inform the development of strategies for possible further progress towards the most cutting-edge practices in tax crime investigation.



- The launch of a pilot programme, under the joint [UNDP and OECD Tax Inspectors with Borders initiative](#), to help build capacity in tax crime investigation and to provide support for active criminal investigations. Eight pilots, bringing together experienced criminal investigators from partner and host jurisdictions, are currently underway.

## Proposals for future collaborative work

We agreed the value of future collaborative work on the following initiatives in order to enhance our collective capability to tackle tax crimes:

- A joint **annual horizon scanning process** to share knowledge on current and emerging risks to minimise opportunities for criminals to hide their activities by operating across borders;
- Growing our **knowledge sharing on the use of new technology tools** to help identify and investigate tax crimes and the enablers of tax crimes, particularly in cross-border situations.
- The creation of new work streams to consider:
  - possible practical improvements in the timeliness and quality of exchange of information processes in relation to tax crime, including through the use of the **OECD Common Transmission System** developed to allow for swift and secure communication between tax administrations.
  - how best to maximise the use of automatically exchanged information on financial accounts under the [Common Reporting Standard](#) for criminal investigations as well as the possible options for more real-time access to legal and beneficial ownership information, subject to appropriate safeguards and legal bases.
  - practical guides to assist in the implementation of the recommendations in the [2021 report on tackling professional enablers](#) as well as looking at options for deepening international cooperation in this area, including through discussions with the Forum on Tax Administration's [Joint International Task Force on Shared Intelligence and Collaboration](#) (JITSIC).
  - the timely recovery of the proceeds of crime in cross-border cases, taking account of the work by the Financial Action Task Force and linking up with the Forum on Tax Administration's Tax Debt Management Network which is currently taking forward work on the recommendations in its 2020 report on [Enhancing International Tax Debt Management](#).
  - the sharing of intelligence on the use of illicit virtual assets in the commission of tax crime and other crimes and the development of a handbook for criminal investigators.
  - the sharing of knowledge on approaches to dealing with phishing attacks in relation to tax fraud, in close cooperation with the Forum on Tax Administration. These attacks, which have increased in many countries over recent years, can have significant impacts on individuals and potentially on wider public confidence in tax administration digital services.
- We also committed to enhancing the support that we give to capacity building activities, including by engagement in:
  - the development of a "certified assessors" framework to facilitate greater use of the Tax Crime Investigation Maturity Model;
  - the possible conversion of the TIWB-Criminal Investigation pilots into a full programme over time;
  - increasing outreach activities on the adoption and implementation of the Ten Global Principles; and



- reviewing the options for possible continued future use of virtual meetings to complement the in-person Academy programmes.

We look forward to the next meeting of the [Forum on Tax and Crime](#) (FTC), originally scheduled for 2021, which will now take place in mid-2022 in Ottawa, Canada. The FTC will bring together a wide range of experts on tax and economic crime from both countries and international organisations, including in the areas of tax, customs, anti-corruption, anti-money laundering, police, and prosecution authorities, allowing us to consider how best to join-up in our efforts to tackle tax crime and other crimes.

In closing, we would like to pass our collective thanks to Mr Herwig Heller, who is stepping down as the Chair of the TFTC, for the excellent work that he has done as Chair in taking international cooperation and collaboration on tax crime investigation to such high levels.

