



## THE THIRD FORUM ON TAX AND CRIME

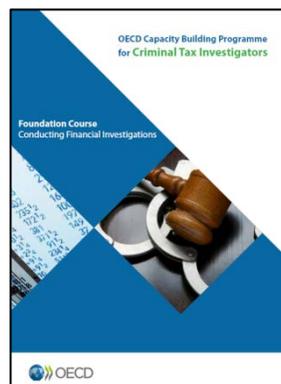
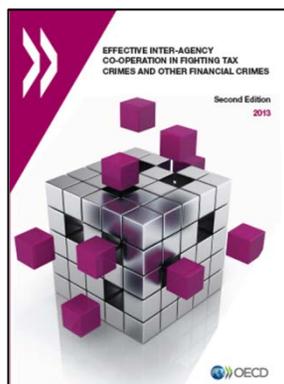
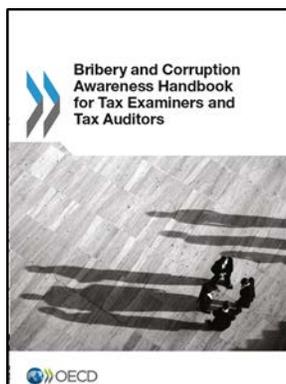
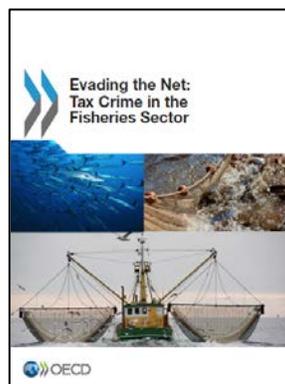
### TAKING FORWARD THE OSLO DIALOGUE ON A WHOLE OF GOVERNMENT APPROACH TO COMBATING FINANCIAL CRIME

Tax crime, corruption, money laundering and other financial crimes do not arise in isolation. If countries are to respond to the growing threat from organized criminal behaviour, all government authorities including tax and customs administrations, anti-money laundering and anti-corruption authorities, law enforcement agencies, public prosecutors and financial regulators, must share information and engage in greater and more effective co-operation in preventing, detecting and investigating offences and recovering the proceeds of crime.

The Forum on Tax and Crime is a key part of the Oslo Dialogue, launched by the OECD in 2011 to encourage countries to adopt a whole of government approach in combating financial crime. The Forum on Tax and Crime brings together senior policy makers and experts from different areas and government authorities, as well as international organizations, who together share responsibility for combating financial crime in all its forms, to discuss priority topics that cut across disciplines and national borders. In 2012, the G20 Leader's Summit welcomed the work of the Oslo Dialogue to enhance inter-agency co-operation in combating illicit flows. In 2013, G20 Leaders confirmed the importance of addressing cross-border tax evasion, money laundering, terrorism financing, corruption and drug trafficking, and ensuring that developing countries are able to reap the benefits of work to deal with these issues.

Participants at the Third Forum on Tax and Crime in Istanbul will consider:

- **strategic, organisational and operational aspects of implementing a whole of government approach to tackling financial crime** at national and international level, including strategies for improving inter-agency co-operation, removing barriers to effective international co-operation and enhancing the recovery of the proceeds of crime;
- **key current and emerging priorities for authorities responsible for combating illicit flows**, such as the growth in digital currencies, the illicit trade in tobacco, the use of Suspicious Transaction Reports in fighting tax crime, strategies for combating crime in the fisheries sector and the role of tax in combating bribery and corruption;
- **specific challenges faced by developing countries** as illicit flows continue to deprive them of scarce resources, and how developed and developing countries can work together to address these challenges to the benefit of all countries; and
- **current work by the OECD to combat tax crime and other financial crimes**, including the second edition of the report *Effective Inter-Agency Co-operation in Fighting Tax Crime and Other Financial Crimes*, the new *Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors*, the report *Tax Crime in the Fisheries Sector*, the Capacity Building Programme for Tax Crime Investigators, which was launched at the Second Forum on Tax and Crime in 2012, and the report *Illicit Financial Flows from Developing Countries: Measuring OECD Responses*.



# 3<sup>RD</sup> OECD FORUM ON TAX AND CRIME

## ISTANBUL 7-8 NOVEMBER 2013

### AGENDA

#### WEDNESDAY, 6 NOVEMBER

7.00pm – 9.00pm      **Registration**  
**Welcome cocktail in the Panorama Room of the Grand Tarabya Hotel**

#### THURSDAY, 7 NOVEMBER

8.00am –              **Registration**

9.00am – 9.15am      **Welcome address**

- Mr Naci Ağbal, Undersecretary, Ministry of Finance, Turkey

9.15am – 10.45am      **New strategies to improve inter-agency co-operation in fighting tax crime and other financial crimes**

**Introduction and Chair:** Ms Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD  
*Financial crimes are complex and different government authorities may participate in the prevention, detection, investigation and prosecution of offences or hold crucial information. Greater and more effective co-operation between authorities is essential if countries are to successfully combat these crimes. This session will consider recent developments in enhancing inter-agency co-operation as well as opportunities for greater co-operation in the future.*

**Panel:**

- Mr Donald Toon, Director, Criminal Investigation, HM Revenue and Customs, United Kingdom
- Ms Henriette Bongers, Director, Centre for Intelligence and Operational Excellence, the Netherlands
- Mr Juan Ricardo Ortega, Director General, Tax and Customs Administration, Colombia
- Ms Anna Bitature, Assistant Commissioner, Tax Investigations, Uganda Revenue Authority

10.45am – 11.15am      *Coffee break*

11.15am – 12.30pm      **From pilot to programme: Capacity building for tax crime investigators**

**Introduction and Chair:** Colonel Giampiero Ianni, Guardia di Finanza, Italy

*The OECD Capacity Building Programme for Tax Crime Investigators helps countries to detect and investigate financial crimes, by developing the skills of tax crime investigators through intensive training courses. This panel will discuss experiences from the pilot course on Conducting Financial Investigations, held in April 2013, including from the perspective of expert instructors and participants, and how participants have subsequently applied the skills they acquired. The panel will also outline plans for future development towards an International Tax and Crime Academy.*

**Panel:**

- Mr Mark Johnson, Task Force on Tax Crime and Other Crimes, OECD
- Mr Juergen Leske, Criminal Investigations, Canada Revenue Agency
- Mr Roger Athanase Meyong Abath, Sub-Director, Directorate of General Taxation, Cameroon
- Mr Martin Barciela, Head of the Tax Information Exchange Unit, National Public Incomes Authority, Panama



12.30pm – 1.30pm	<b>Lunch</b>
1.30pm – 2.45pm	<b>Digital currencies and financial crime</b>
<p><b>Introduction and Chair:</b> Mr Rick McDonell, Executive Secretary, FATF</p> <p><i>Tracing the money has always been at the heart of fighting financial crimes, but what happens when the money takes on a new form outside of the traditional financial system? This panel explores the growth of digital currencies, their potential for use in committing financial crimes, and how countries are responding to recognise these currencies for the purposes of tax laws, anti-money laundering rules and financial regulation.</i></p> <p><b>Panel:</b></p> <ul style="list-style-type: none"> <li>• Ms Patricia Haynes, Deputy Chief, IRS Criminal Investigation, United States</li> <li>• Ms Jennifer Shasky Calvery, Director, FinCEN, United States</li> <li>• Mr Jens Münzer, BaFin, Germany</li> </ul>	
2.45pm – 3.15pm	<i>Coffee break</i>
3.15pm – 4.30pm	<b>Removing barriers to international co-operation in fighting tax crime and other financial crimes</b>
<p><b>Introduction and Chair:</b> Mr Achim Pross, Head, International Co-operation and Administration Division, OECD</p> <p><i>Despite a range of legal instruments being available for co-operation and exchange of information in fighting tax crime and other financial crimes, legal and operational barriers still exist to prevent countries engaging in effective and efficient co-operation. These can operate at any stage in the process of combating financial crimes – prevention, detection, investigation, prosecution and recovery of the proceeds of crime. This panel explores barriers to co-operation and work to remove these barriers in the areas of tax, law enforcement and money laundering.</i></p> <p><b>Panel:</b></p> <ul style="list-style-type: none"> <li>• Mr Jeffrey I. Cooper, Deputy Director of International Operations, IRS Criminal Investigations</li> <li>• Mr Carlo van Heuckelom, Head of Economic Crime, EUROPOL</li> <li>• Mr Murray Michell, Chair, Egmont Group of Financial Intelligence Units</li> <li>• Dr Paolo Abrão, National Secretary of Justice, Brazil</li> </ul>	
4.30pm – 5.30pm	<b>Removing barriers to international co-operation in fighting tax crime and other financial crimes: break-out discussion</b>
<p><i>Participants will form break-out groups to discuss issues related to identifying and removing barriers to effective international co-operation in fighting tax and other financial crimes, based on their own and their country's experience. Specific topics that will be discussed in these sessions will be provided to participants following registration. Participants will be allocated to break-out groups at the start of the Third Forum on Tax and Crime.</i></p>	
6.45pm – 10.00pm	<b>Official dinner</b>
<p><i>Participants and their spouses are invited to attend an official dinner and cruise, which will depart from the Grand Tarabya Hotel at 6.45pm. The cruise will return to the hotel after dinner at 10.00pm.</i></p>	

## FRIDAY, 8 NOVEMBER

9.00am – 10.15am **Parallel sessions**

### Session A: Tobacco smuggling, tax crime and other crimes

**Introduction and Chair:** Mr Austin Rowan, Adviser, Policy Directorate, European Anti-Fraud Office (OLAF)

*The illicit tobacco trade is cash intensive and immensely profitable. It results in a significant loss of tax revenue to developed and developing countries, which in some cases is used to fund further criminal activity. The production of cheap, counterfeit cigarettes also impacts the welfare of individuals in the poorest of countries. This session considers how countries are addressing these issues and further work that needs to be done.*

**Panel:**

- Ms Olcay Gul, Revenue Expert, Turkish Revenue Administration
- Ms Sylvia Ivette Saucedo Garza, Deputy Director, Foreign Trade Field Operations, Mexico
- Mr Mark Goodchild, Senior Economist, World Health Organisation
- Mr Norbert Steilen, Compliance and Facilitation Directorate, World Customs Organisation

### Session B: Combating crime in the fisheries sector

**Introduction and Chair:** Ms Eve de Coning, INTERPOL Environmental Crime Programme

*The global fisheries sector is a major industry with strategic importance to many developed and developing countries. This session considers how features of the industry make it vulnerable to a range of illicit and criminal activities, including tax offences, environmental crimes, smuggling, money laundering and human trafficking.*

**Panel:**

- Mr Stelios Mitolidis, Deputy Head, Control of Illegal and Undeclared Fishing, European Commission
- Mr Kotaro Yamada, Deputy Director, Criminal Investigations Division, National Tax Agency, Japan
- Ms Galina Lund, Fisheries Sector Specialist and Liaison to Mozambique, Norwegian Tax Administration
- Mr Tom Gardiner, Risk and Intelligence Service, HM Revenue and Customs, United Kingdom
- Mr Hans Petter Tetmo, Project lead for the OECD TFTC and Senior Adviser, Norwegian Tax Administration

### Session C: Using Suspicious Transaction Reports in fighting tax crime

**Introduction and Chair:** Mr Greg Williams, Deputy Commissioner for Serious Non-Compliance, Australian Taxation Office

*Suspicious Transaction Reports are central to the detection and investigation of money laundering. This session considers how countries are also using the information they contain to enforce tax law and combat tax crimes, and the implications of the addition in 2012 of serious tax crimes to the list of designated predicate offences set out in the FATF Recommendations.*

**Panel:**

- Mr Dermot O'Connor, Director, Suspicious Transactions Reports Unit, Revenue Commissioners, Ireland
- Mr Dongll Kim, Director, Forensic and Anti-Tax Evasion Centre, National Tax Service, Korea
- Mr Ahmet Ünlü, Head of Legislation and Co-ordination Department, MASAK, Turkey
- Mr. Diego Bartolozzi, Senior officer, International Co-operation Department, Italian Financial Intelligence Unit

10.15am – 10.45am *Coffee break*



10.45am – 11.15am	<b>Reports back to the Forum</b>
<p><i>Reports back to the Forum following the break-out sessions on removing barriers to effective international co-operation and the discussions on tobacco smuggling, tax crimes and other crimes, combating crime in the fisheries sector, and using Suspicious Transaction Reports in fighting tax crime.</i></p>	
11.15am – 12.30pm	<b>The role of tax in combating bribery and corruption</b>
<p><b>Introduction and Chair:</b> Mr Mark Pieth, Professor of Criminal Law, Basel University and Chair, OECD Working Group on Bribery</p> <p><i>Tax laws and the way in which they are administered have an important role to play in combating bribery and corruption in all countries. Disallowing tax deductions for bribes in clear and explicit legislation increases the cost of corruption and discourages the view that bribery is an acceptable business practice. At the same time, tax officials in their everyday work are in a strong position to uncover indicators of possible bribery or corruption and should be given tools to recognise these and encouraged or required to report their suspicions to law enforcement for investigation.</i></p> <p><b>Panel:</b></p> <ul style="list-style-type: none"> <li>• Mr Huub Yeb Adema, Intelligence Officer, FIOD, Netherlands and Vice-Chair, OECD Task Force on Tax Crime and Other Crimes</li> <li>• Mr Godfrey Baloyi, Group Executive, Tax Customs and Enforcement Investigations, South African Revenue Service</li> <li>• Ms Monica Bredesen, Senior Advisor, Norwegian Tax Directorate</li> <li>• Mr Stefano Gesuelli, Head of the Italian Mission, CIAT Executive Secretariat</li> </ul>	
12.30pm – 1.30pm	<b>Lunch</b>
1.30pm – 2.00pm	<b>Outcomes of the First Forum of Heads of Tax Crime Investigation</b>
<p><b>Speaker:</b> Mr Mutlu Akin, Deputy-President, Turkish Tax Inspection Board</p> <p><i>The First Forum of Heads of Tax Crime Investigation was held in Istanbul on 6 November 2013. This Forum provides an opportunity for senior tax crime officials to meet and discuss topical issues and strategic priorities issues facing their countries in fighting tax crime. The Deputy President of the Turkish Tax Inspection Board presents the outcomes of this meeting, and considers the role of the Forum in the future.</i></p>	
2.00pm – 3.15pm	<b>Stemming illicit flows from developing countries</b>
<p><b>Introduction and Chair:</b> Mr Phil Mason, Head of Anti-Corruption, Department for International Development, United Kingdom</p> <p><i>Illicit financial flows out of developing countries exceed inward investments and development assistance by a significant margin. Illicit flows deprive developing countries of scarce resources for public spending, poverty reduction and investments in achieving the eight millennium development goals. Illicit financial flows take place through tax evasion, money laundering, bribery and corruption. This panel will focus on the specific challenges to developing countries in combating financial crime and what developed and developing countries can do to reduce illicit outflows.</i></p> <p><b>Panel:</b></p> <ul style="list-style-type: none"> <li>• Mr Ben Dickinson, Head of Tax and Development, OECD</li> <li>• Mr K V Chowdary, Member (Investigations), Central Board of Direct Taxes, India</li> <li>• Dr Abdullahi Shehu, Director General, GIABA</li> <li>• Mr Richard Stern, Global Program Manager, World Bank Group</li> </ul>	



3.15pm – 3.45pm *Coffee break*

3.45pm – 5.00pm **Recovering the proceeds of tax crime and other financial crimes**

**Introduction and Chair:** Mr Jean Pesme, StAR Co-ordinator, Financial Market Integrity, World Bank

*Work continues to improve countries' ability to prevent, detect, investigate and prosecute financial crime. The key final stage in the combating criminal activity is the recovery of the proceeds of crime. This panel will consider the issues that authorities face in achieving this, in particular where assets have been hidden or placed so as to be out of the reach of confiscation, as well as tools that are available to assist in the recovery of assets.*

**Panel:**

- Mr Emanuel Lauber, Head, Penal Affairs and Investigation Division, Federal Tax Administration, Switzerland
- Mr José Sbattella, President, Financial Intelligence Unit, Argentina
- Mr Matthew Byrne, Senior Counsel, Head of Technical Assistance, Financial Integrity Group, International Monetary Fund

5.00pm – 5.30pm **Next steps and closing remarks**

- Mr Mehmet Kilci, Commissioner, Revenue Administration, Turkey
- Ms Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD