Programme (Foundation)
Conducting Financial Investigations
17-28 October 2022

OECD

Academia Latinoamericana de la OCDE
para la Investigación de Delitos
Tributarios y Financieros

Enforces THE LEAST — **10 GLOBAL PRINCIPLES** + Enforces THE MOST

	10 Global Principles	
10%	1. Criminalization of Tax Offences (Regulatory aspect)	25,6%
20%	2. Devise an Effective Strategy for Addressing and Prosecuting Tax Crimes	7,7%
7,5%	3. Investigative Powers	7,7%
12,5%	4. Powers to Freeze, Seize and Confiscate Assets	5,1%
2,5%	5. Organisational Structure with Defined Responsibilities	7,7%
30%	6. Material and Human Resources	0%
0%	7. Tax Crimes a Predicate Offence for Money Laundering	7,7%
10%	8. Intergovernmental Exchange of Information	15,4%
5%	9. Mechanisms for International Cooperation	12,8%
2,5%	10. Rights of Suspects or Accused of Committing Crimes	10,3%

AFIP

Accumulated

Enforces THE LEAST − **10 GLOBAL PRINCIPLES** + Enforces THE MOST

Enforces THE LEAST	10 GLOBAL PRINCIPLES	Enforces THE MOST
16,4%	1. Criminalization of Tax Offences (Regulatory aspect)	25,7%
13,5%	2. Devise an Effective Strategy for Addressing and Prosecuting Tax Crimes	6,3%
3%	3. Investigative Powers	12,5%
9,9%	4. Powers to Freeze, Seize and Confiscate Assets	8,9%
3,6%	5. Organisational Structure with Defined Responsibilities	6,9%
26,6%	6. Material and Human Resources	3,9%
3,3%	7. Tax Crimes a Predicate Offence for Money Laundering	11,2%
11,8%	8. Intergovernmental Exchange of Information	4,3%
10,2%	9. Mechanisms for International Cooperation	3,9%
1,6%	10. Rights of Suspects or Accused of Committing Crimes	16,4%