



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

THE 10 GLOBAL PRINCIPLES

Overview

Importance

Regional perspectives



FEDERAL ADMINISTRATION OF PUBLIC REVENUE (AFIP) - ARGENTINA

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10 GLOBAL PRINCIPLES

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MATURITY MODEL

01

10 GLOBAL PRINCIPLES

Criminalization of Tax Offences
(Regulatory aspect)

01

Devise an Effective Strategy for Addressing
Prosecuting Tax Crimes

02

Investigative Powers

03

Powers to Freeze, Seize and Confiscate Assets

04

Organizational structure with responsibilities for
investigating and prosecuting tax crimes

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Recommendation of the Council on
the Ten Global Principles for
Fighting Tax Crime

OECD Legal
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Material and Human Resources

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Tax Crimes a Predicate Offence for
Money Laundering

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Intergovernmental
Exchange of Information

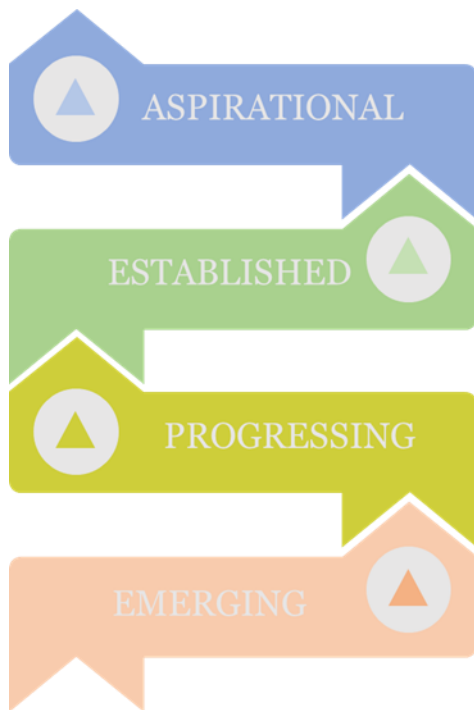
09

Mechanisms for
International Cooperation

10

Rights of Suspects or Accused
of Committing Crimes

MATURITY LEVELS



Aspirational: this level represents jurisdictions where new tools and innovative technologies are used in the processes to combat tax crimes.

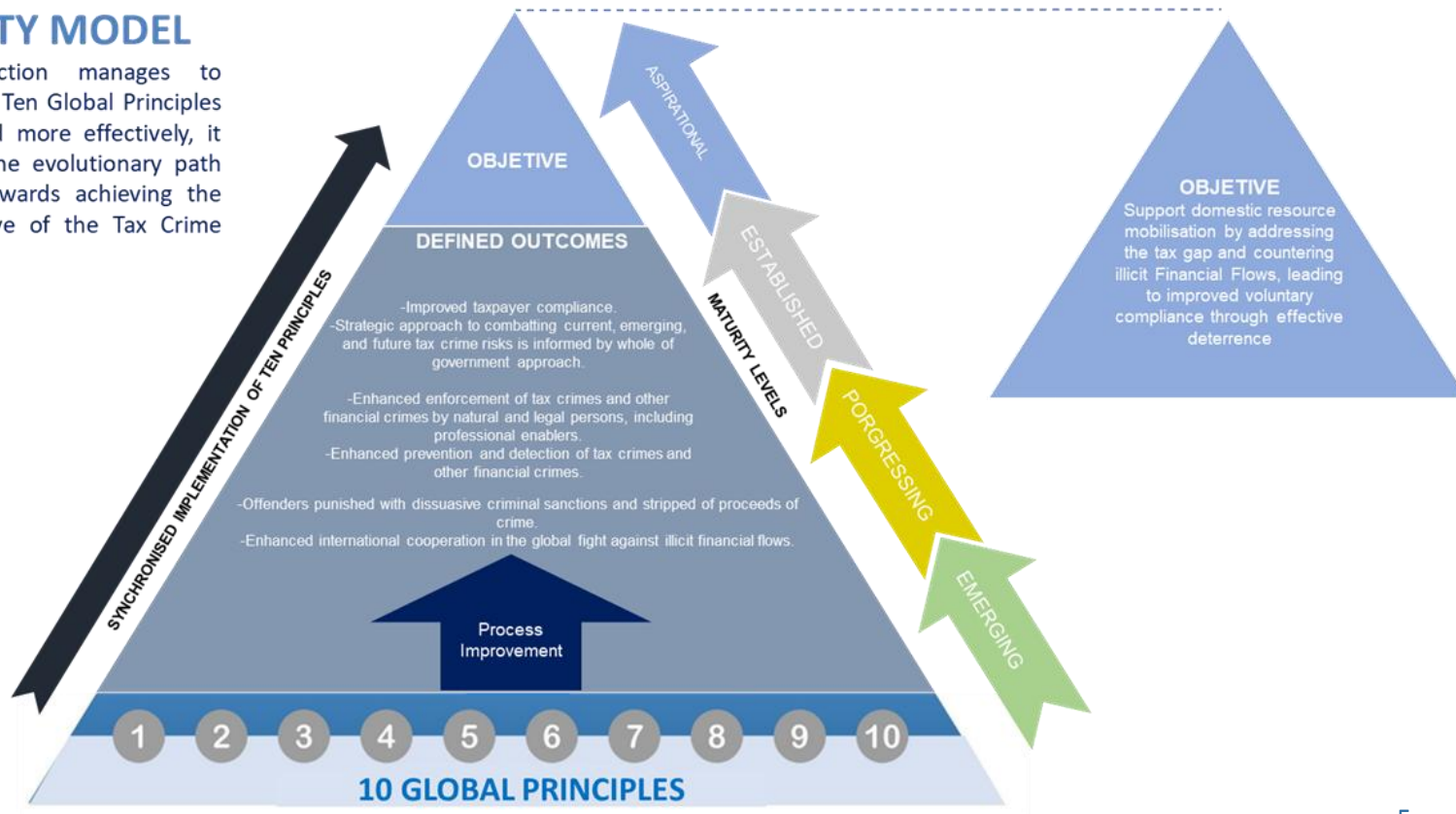
Established: this level represents jurisdictions where robust institutionalized processes have been put in place, resulting in a high degree of capability in combatting tax crimes.

Progressing: this level represents jurisdictions where certain process-improvement reforms have been initiated but these processes are not yet systematically implemented and institutionalized.

Emerging: this level represents jurisdictions where certain processes have been used to develop some capabilities to combat tax crimes, but they continue to be ad hoc.

MATURITY MODEL

As a jurisdiction manages to implement the Ten Global Principles collectively and more effectively, it moves along the evolutionary path of maturity towards achieving the overall objective of the Tax Crime Regime.



PRINCIPLE 1

Criminalization of Tax Offences (Regulatory aspect)

Criminalize and clear define tax offences

Criminal sanctions are effectively applied

Criminalization covers legal persons

PRINCIPLE 2

Devise an Effective Strategy for Addressing and Prosecuting Tax Crimes

Identify the risks and assess the threats

Global scope (inter-agency) Vs. Domestic

Combatting and preventing fraud

Controls and sanctions

Monitoring and cooperation

Support an simplification

Anti-fraud measures

PRINCIPLE 3

Investigative Powers

Obtain third party information

Intercept mail and telecommunications

Search and seize computer hardware, software, and digital media

Seize materials that may be evidence

Interview persons

Covert surveillance and undercover operations

PRINCIPLE 4

Powers to Freeze, Seize and Confiscate Assets

Having domestic and international legal framework in place

Authorities have the power to intercept and freeze the movement of assets and recover them

Rapid and efficient procedures

Monitoring to ensure the transparency and integrity of the process

PRINCIPLE 5

Organizational structure with responsibilities for investigating and prosecuting tax crimes

Well-defined responsibilities and Independence from political power

Officials must strictly comply with integrity and fairness principles

4 Models:

- 1 Tax administration has responsibility for conducting investigations
- 2 Tax administration has responsibility for conducting investigations, under the direction of the public prosecutor
- 3 Specialized area under the supervision of the Ministry of Finance
- 4 The police or public prosecutor has responsibility for conducting investigations



PRINCIPLE 6

Material and Human Resources

Having a sufficient number of staff

Human resources with the appropriate professional expertise

Material resources: data and technology
Information exploitation and analysis

PRINCIPLE 7

Tax Crimes a Predicate Offence for Money Laundering

FATF 3 Recommendation

Interinstitutional Cooperation

Inclusive approach, list approach or threshold approach

PRINCIPLE 8

Intergovernmental Exchange of Information

INFORMATION SHARING

- Automatic, spontaneous, or on request.

OTHER FORMS OF CO-OPERATION

- Joint investigation or investigation teams
- Inter-agency centres of intelligence
- Secondments and co-location of personnel

PRINCIPLE 8

Intergovernmental Exchange of Information

EVEN GROUPS



What do you think are the main obstacles or deficiencies that affect the effective and efficient intergovernmental cooperation between the agencies responsible for preventing and combating the commission of tax and financial crimes?

ODD GROUPS



What situations or scenarios do you see in your jurisdiction that effectively contribute to efficient intergovernmental cooperation between the agencies responsible for preventing and combating the commission of tax and financial crimes?

ASSIGNMENT

- Discuss in group & list at least two, briefly explain them, and identify at least one possible measure to solve or mitigate the situation (Even groups), which sustains or strengthens it (Odd groups)



PRINCIPLE 8

Intergovernmental Cooperation



- Understanding of the mandates of each of the enforcement agencies
- Policy and operational framework for inter-agency cooperation
- Awareness on the content and scope of the information and data base available and held by the different bodies
- Building relationships based on trust
- Communication channels with contact points for each body

PRINCIPLE 9

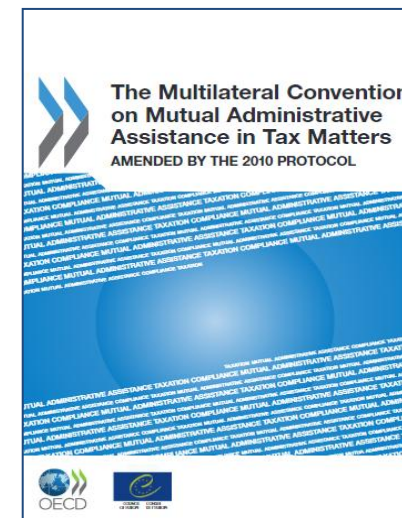
Mechanisms for International Cooperation

EXCHANGE OF INFORMATION

- Automatic, spontaneous, or on request.

INTERNATIONAL COOPERATION

- Simultaneous or joint investigations.
- Recovery of the proceeds of crime/ service of documents/ obtaining evidence and testimony from witnesses/ freezing order and seizing of assets.



PRINCIPLE 10

Rights of Suspects or Accused of Committing Crimes

The right to a presumption of innocence

The right to be advised of their rights

The right to be advised of the particulars of what one is accused of

The right to remain silent

The right to access and consult a lawyer and entitlement to free legal advice

The right to interpretation and translation

The right to access documents and case material (right to full disclosure)

The right to a speedy trial

The right to protection from double jeopardy (ne bis in idem)

POLL

From the 10 Global Principles, please select the one you consider that your country:

Enforces **THE MOST** and **THE LEAST**.



10 GLOBAL PRINCIPLES: ACCUMULATED RESULTS

**Programmes:**

Intermediate Programme: Managing Financial Investigations, 21 September - 2 October, 2020.

Specialty Programme: VAT/GST Fraud Investigations, 19-28 October, 2020.

Specialty Programme: Investigative Techniques for the Effective Use of Banking Information, 1-10 March, 2021.

Specialty Programme: Asset Recovery: Freezing and Seizing Assets, 22 June -1 July, 2021.

Intermediate Programme: Managing Financial Investigations, 18-29 October, 2021.

Specialty Programme: Investigative Techniques for the Cash Economy, 14-23 March, 2022.

Specialty Programme: Anti-Money Laundering: Current Trends, Prosecutions, and the Challenges presented by Crypto Assets, 6-15 June, 2022.



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OECD TASK FORCE ON TAX CRIMES AND OTHER CRIMES

Working groups

Initiatives

TIWB / Expert Facilitators



FEDERAL ADMINISTRATION OF PUBLIC REVENUE (AFIP) - ARGENTINA

03

TASK FORCE ON TAX CRIME & OTHER CRIMES

04

SPECIAL WORKING GROUPS

05

TECHNICAL ASSISTANCE AND INTERNATIONAL TRAINING

06

HANDBOOKS AND REPORTS

38 OECD MEMBER COUNTRIES

Australia, Austria, Belgium, Canada, Chile, Colombia, Costa Rica, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Latvia, Lithuania, Luxembourg, Mexico, Netherlands, New Zealand, Norway, Poland, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom, United States

1 ASSOCIATE TO THE CFA

Associates have the same rights of members within the Committee

Argentina

11 PARTICIPANTS TO CFA

Participants may intervene in discussions and propose agenda items but do not participate in the decision-making process and shall not be chosen as Chair or Bureau

Brazil, China, India, Indonesia, Malaysia, Peru, Russia, Saudi Arabia, Singapore, South Africa, Uruguay

45 INVITEES

May attend individual meetings subject to an invitation from the CFA

Albania, Armenia, Azerbaijan, Bangladesh, Barbados, Bolivia, Bulgaria, Cameroon, Croatia, Dominican Republic, Ecuador, Egypt, El Salvador, Georgia, Ghana, Honduras, Hong Kong (China), Jamaica, Kazakhstan, Kenya, Madagascar, Malawi, Malta, Mauritius, Mongolia, Morocco, Myanmar, Namibia, Nigeria, Pakistan, Panama, Papua New Guinea, Paraguay, Philippines, Romania, Senegal, Seychelles, Sri Lanka, Thailand, Trinidad and Tobago, Tunisia, Uganda, Ukraine, United Arab Emirates, Vietnam

PROFESSIONAL ENABLERS



CRYPTOCURRENCIES



EXCHANGE OF INFORMATION



CAPACITY BUILDING



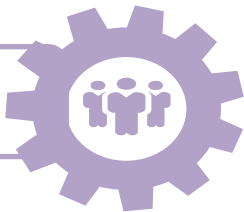
VAT FRAUD



GENDER EQUALITY IN TAX CRIME



GENDER EQUALITY IN TAX CRIME



Action Group on Improving Gender Equality in Tax Crime

Aims to be a **catalyst for positive institutional change** to improve gender equality in the areas of tax and financial crime control and investigation.

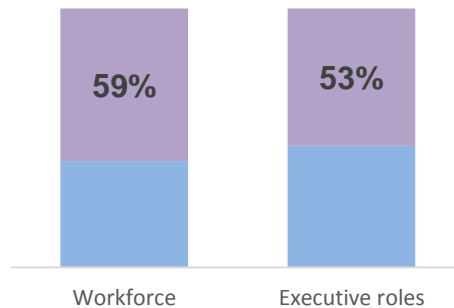
Identify the challenges to gender inclusion and advancement in tax crime enforcement and investigation.

Create sustainable solutions, activities and recommendations, supplementing the learnings from the Gender Balance Network.

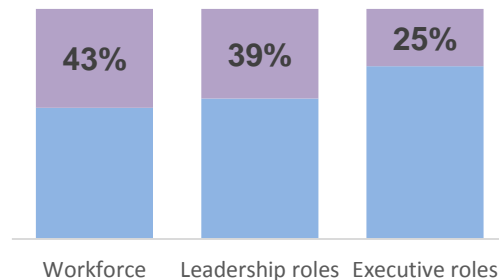
Members: Australia, Canada, Mexico, Netherlands, Norway, South Africa, UK and USA.

PRELIMINARY SURVEY AMONG MEMBER COUNTRIES

Tax administrations

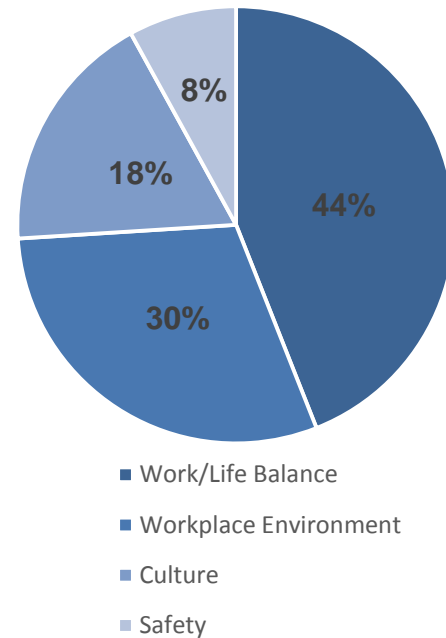


Tax Crime Units



■ Men ■ Women

Challenges



■ Work/Life Balance
■ Workplace Environment
■ Culture
■ Safety

GENDER EQUALITY – RELATED INITIATIVES IN ARGENTINA

Gender Policies General Directorate of the Public Prosecutor's Office

265 prosecutors, only 28% are women.

Survey on Perceptions of Work, Equality and Professional Challenges:

- Higher burden of domestic and care work. Difficulty in reconciling work and family life.
- Although women within the MPF are more qualified (62% have completed or are completing post-graduate studies), they perceive themselves as less prepared to assume the responsibilities that the fiscal task requires.

Tax Administration (AFIP)

- **Strategic Plan 2021-2025:** Gender mainstreaming.
- Creation of the **Directorate for the Coordination of Gender and Human Rights Policies.**
- AFIP Institute's research: **First Gender Equality Diagnosis, Personal Income and Property Tax in Argentina.**
- **Debate Forum:** Tax Systems and Gender Equity (held on September 14 and 15, 2022).

FIRST GENDER EQUALITY DIAGNOSIS

PERSONAL INCOME AND PROPERTY TAX IN ARGENTINA

Fiscal policy is not gender neutral

It has differentiated effects on men and women due to the different socioeconomic realities that characterize them. Incorporating a gender perspective implies revealing these differentiated effects and assessing their impact on gender equality.

ANALYSIS OF TAXES FROM A GENDER PERSPECTIVE

Key concepts

- **Gender biases**
(explicit or implicit)
- **Gender inequalities** in 4 main areas (stylized facts):
 - ☐ Unpaid care work
 - ☐ Paid work
 - ☐ Consumption
 - ☐ Property

SOME ILLUSTRATIVE RESULTS

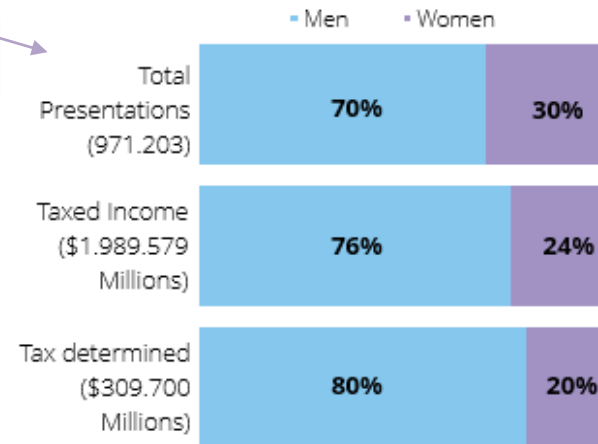
Differences in the levels of participation of men and women

Tax allowance for dependent spouse and dependent children - Differences in its use and the amounts allowed

Deduction of private household employees

Overrepresentation of women within the simplified regime (Monotributo)

Schedular tax and financial income exemptions



05

TECHNICAL ASSISTANCE AND INTERNATIONAL TRAINING

JOINT INTERNACIONAL TAX SHELTER INFORMATION AND
COLLABORATION

Assistance

J5 JOINT CHIEFS OF GLOBAL TAX ENFORCEMENT

Assistance

TAX INSPECTORS WITHOUT BORDERS

Assistance

OECD ONLINE COURSES AND SEMINARS

Training

OECD ACADEMY

Training

JOINT INTERNATIONAL TAX SHELTER INFORMATION AND COLLABORATION NETWORK

Assistance

Network of tax officials from 42 Tax Administrations

Addressing global risks of non-compliance and tax evasion

Collaborating actively in investigations

Sharing intelligence and Exchange of Information

Perform joint activities of tax compliance

J5 JOINT CHIEFS OF GLOBAL TAX ENFORCEMENT

Assistance**Comprised of five countries:**

- ❖ Australia
- ❖ Canada
- ❖ United Kingdom
- ❖ Netherlands
- ❖ USA

Joint Chiefs of Global Tax Enforcement

<https://www.irs.gov/compliance/joint-chiefs-of-global-tax-enforcement>

J5 JOINT CHIEFS OF GLOBAL TAX ENFORCEMENT

Assistance

Work together to investigate those who enable transnational tax crime and money laundering and those who benefit from it.



Collaborate internationally to reduce the growing threat to tax administrations posed by cryptocurrencies and cybercrime and to make the most of data and technology.



Develop shared strategies to gather information and intelligence.

Drive strategies and procedures to conduct joint investigations.

TAX INSPECTORS WITHOUT BORDERS

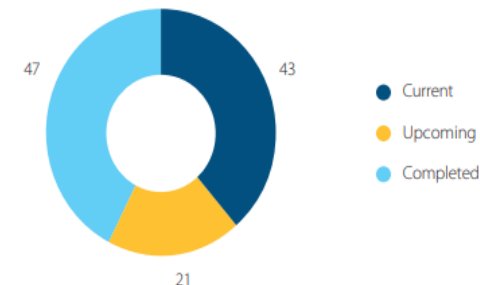
Assistance

Develop the skills of the Tax Administration in the fulfillment of the 10 Global Principles

Provide assistance to address complex investigations in tax crime matters

Collaborate in the collection of USD 1.4 billion US dollars in additional tax revenues, and proposed collection of USD 3.9 billion US dollars for programmes across Africa, Asia, and Eastern Europe, as well as Latin America and the Caribbean (LAC)

Figure 2.1. TIWB programmes status as of 30 June 2021



TAX INSPECTORS WITHOUT BORDERS

Assistance

COLOMBIA

- The *Dirección de Impuestos y Aduanas Nacionales (DIAN)* of Colombia requested assistance in November 2020 to build capacity to fight tax crimes more efficiently. Following an initial mission to define the programme scope, DIAN underwent restructuring which has resulted in the establishment of its first Tax Crime Investigation Unit, as well as a Transfer Pricing/APA Unit. Setting up dedicated units for specific tax areas reflects best practice procedures and will help DIAN to gain significant experience, ultimately building greater capacity.



HONDURAS

- Under a TIWB-CI pilot programme, the Revenue Administration Service of Honduras (SAR) and the Federal Fiscal Prosecutor's Office of Mexico (PFF) have entered into an official partnership to improve capacity to combat tax crimes and IFFs in Honduras and strengthen international co-operation in the LAC region. When collaboration began in April 2021, over 100 officials from SAR and PFF participated in the Maturity Model self-assessment workshop facilitated by TIWB, OECD and CIAT. Results from the analysis were documented in a detailed gap analysis and action plan.

OECD FREE ONLINE COURSES

Training

- ☐ BEPS - Minimum Standards
- ☐ BEPS Actions 2, 3, 4 and 12: hybrids, interests and CFCs
- ☐ The Multilateral Instrument
- ☐ Automatic Exchange of Information
- ☐ Beneficial Ownership
- ☐ Responses to Covid-19: Recovery Period Planning
- ☐ Enterprise Risk Management: the essentials (ERM)
- ☐ Money laundering and terrorist financing indicators
- ☐ Exchange of information on request
- ☐ Introduction to tax treaties
- ☐ Implementing the VAT standards and guidelines
- ☐ Tax crime investigation maturity model
- ☐ OECD VAT Standards and guidelines
- ☐ Securing VAT revenue on cross-border trade
- ☐ Fighting tax crime: The ten global principles
- ☐ A toolkit for addressing difficulties in accessing comparables data for transfer pricing analyses
- ☐ Basic concepts of transfer pricing
- ☐ The Global Forum: Exchange of information as a tool to combat tax evasion
- ☐ Introduction to transfer pricing

OECD FREE ONLINE SEMINARS

Training

OECD/ CIAT: Introduction to Transfer Pricing

OECD/ ATAF: Virtual debate on tax policy and Tax Administration responses to Covid-19

Policy and Tax Administration Responses to Covid-19

COURSE ON MATURITY MODEL

Training

- ❖ E-learning module for the assessment of the monitoring of the 10 global principles to fight against the commission of tax crimes.
- ❖ The module provides a comprehensive detail of each principle, a summary of each maturity level, case studies, a survey, a guide for its use, aimed at facilitating the online self-assessment for jurisdictions.
- ❖ **Certified assessors Programme:** officials who will, with specific training and assessment, be entitles to carry out on a fast track basis and decentralized manner, the self-assessment of the jurisdiction in respect of the compliance of the 10 principles by application of the Maturity Model.

OECD ACADEMY

Training

Centers

- ❖ Europe (Italy)
- ❖ Asia (Japan)
- ❖ Africa (Kenya and Senegal)
- ❖ Latin America (Argentina)



39

JURISDICTIONS

401

OFFICIALS
TRAINED



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- Anguilla
- Antigua and Barbuda
- Argentina
- Aruba
- Bahamas
- Barbados
- Belize
- Bermuda
- Bolivia
- Brazil
- British Virgin Islands
- Canada
- Cayman Islands
- Chile
- Colombia
- Costa Rica
- Curacao
- Dominica
- Ecuador
- El Salvador
- Grenada
- Guatemala
- Guyana
- Honduras
- Turks and Caicos Islands
- Jamaica
- Mexico
- Montserrat
- Panama
- Paraguay
- Peru
- Dominican Republic
- Saint Lucia
- St. Kitts and Nevis
- Suriname
- Sint Maarten
- Trinidad and Tobago
- Uruguay
- Venezuela

2022

Specialty Programme: Investigative Techniques for the Cash Economy
Specialty Programme: Anti-Money Laundering: Current Trends, Prosecutions and Challenges presented by Crypto Assets
Foundation Programme: Conducting Financial Investigations

2021

Specialty Programme: Investigative Techniques for Effective Use of Banking Information
Specialty Programme: Asset Recovery
Intermediate Programme: Managing Financial Investigations

2020

Specialty Programme: VAT/GST Fraud Investigations
Intermediate Programme: Managing Financial Investigations
Specialty Programme: Cash Economy – Investigative Techniques

2019

Specialty Programme: Anti-money laundering: Current trends, Prosecution of cases and Challenges posed by cryptocurrencies
Foundation Programme: Conducting Financial Investigations
Specialty Programme: Asset Recovery - Freezing and Seizing Assets

2018

Specialty Programme: VAT/GST Fraud Investigations



Recommendation of the Council on
the Ten Global Principles for
Fighting Tax Crime

OECD Legal
Instruments

Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime

Published: 2022



Download link::

<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0469>



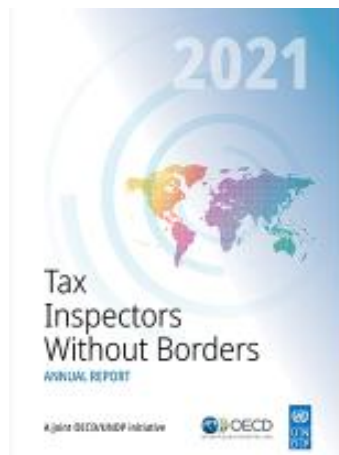
Fighting Tax Crime – THE TEN GLOBAL PRINCIPLES
Second Edition
COUNTRY CHAPTERS

Published: 2021



Download link:

<https://www.oecd.org/tax/crime/fighting-tax-crime-the-ten-global-principles-second-edition-country-chapters.pdf>



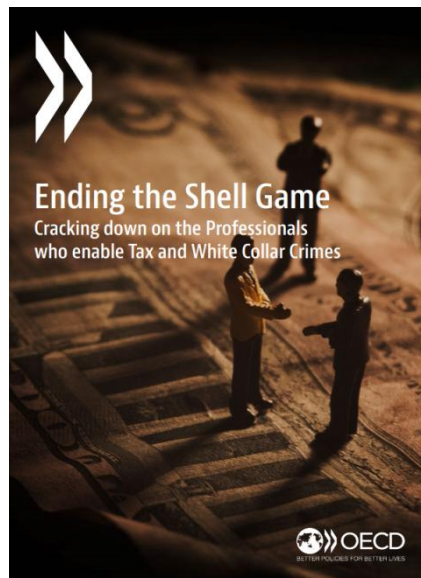
Tax Inspectors Without Borders Annual Report 2021

Published: 2021



Download link:

<http://www.tiwb.org/resources/reports-case-studies/tax-inspectors-without-borders-annual-report-2021.pdf>



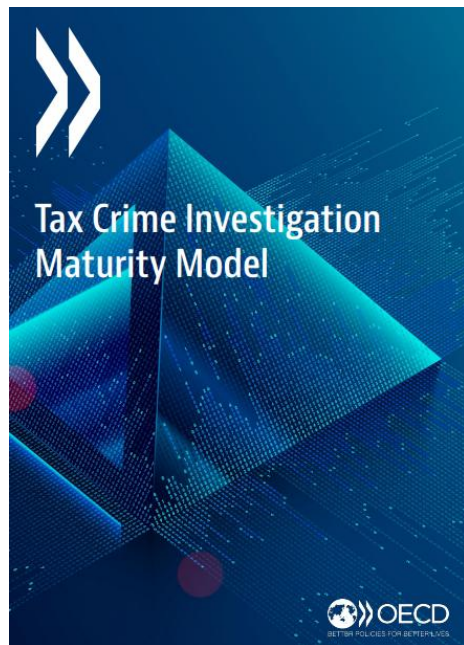
Ending the Shell Game Cracking down on the Professionals who enable Tax and White Collar Crimes

Published: 2021



Download link:

<http://www.oecd.org/tax/crime/ending-the-shell-game-cracking-down-on-the-professionals-who-enable-tax-and-white-collar-crimes.pdf>



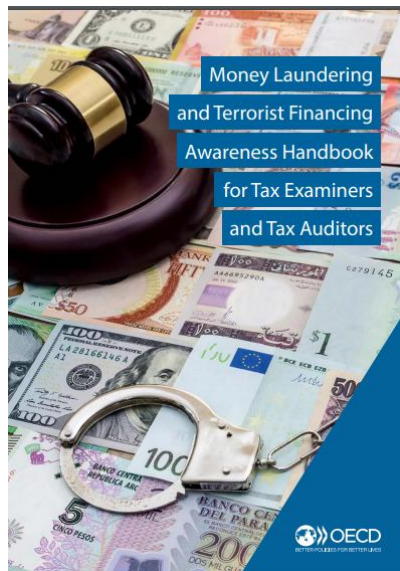
Tax Crime Investigation Maturity Model

Published: 2020



Download link:

<https://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.pdf>

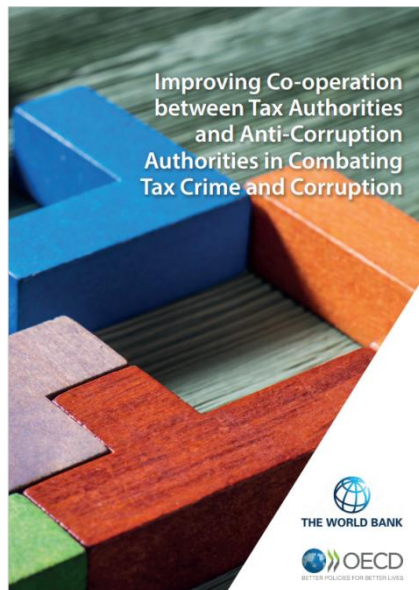


Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors

Published: 2019

 **Download link:**

<https://www.oecd.org/tax/crime/money-laundering-awareness-handbook.htm>



Improving Co-operation between Tax Authorities and Anti-Corruption Authorities in Combating Tax Crime and Corruption

Published: 2018



Download link:

<https://www.oecd.org/tax/crime/improving-co-operation-between-tax-authorities-and-anti-corruption-authorities-in-combating-tax-crime-and-corruption.htm>



Guide for reference:
“Fighting Tax Crime: THE TEN GLOBAL PRINCIPLES”

Published: 2017



Download link:

<https://www.oecd.org/tax/crime/fighting-tax-crime-the-ten-global-principles.htm>

THE DETECTION OF FOREIGN BRIBERY



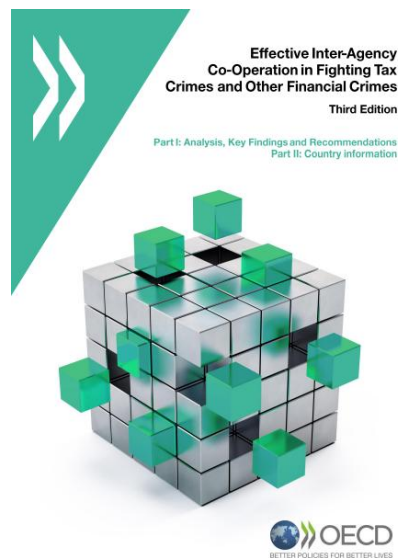
The Detection of Foreign Bribery

Published: 2017



Download link:

<https://www.oecd.org/corruption/anti-bribery/The-Detection-of-Foreign-Bribery-ENG.pdf>



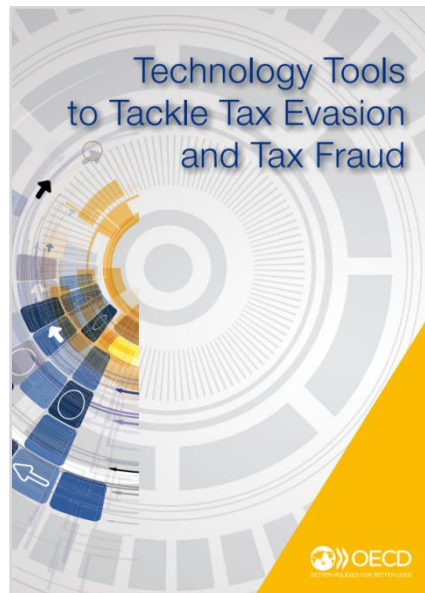
Effective Inter-Agency Co-Operation in Fighting Tax Crimes and Other Financial Crimes Third Edition

Published: 2017



Download link:

<https://www.oecd.org/tax/crime/effective-inter-agency-co-operation-in-fighting-tax-crimes-and-other-financial-crimes-third-edition.pdf>



Technology Tools to Tackle Tax Evasion and Tax Fraud

Published: 2017



Download link:

<https://www.oecd.org/tax/crime/technology-tools-to-tackle-tax-evasion-and-tax-fraud.htm>



Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors



Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors (2013)



Download link:

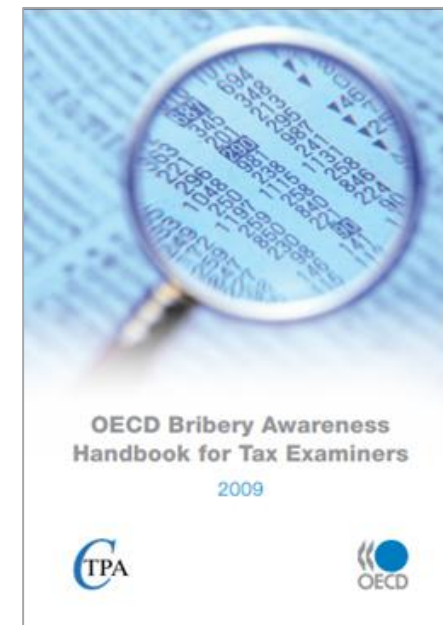
<http://www.oecd.org/corruption-integrity/reports/bribery-and-corruption-awareness-handbook-for-tax-examiners-and-tax-auditors-9789264205376-en.html>

OECD Bribery Awareness Handbook for Tax Examiners (2009)



Download link::

<https://www.oecd.org/ctp/crime/37131825.pdf>





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THANK YOU!

Carol Martinoli

