

INVESTIGATING TAX AND FINANCIAL CRIMES IN DOMINICA

CORRUPTION AND
BRIBERY

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Home Affairs
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OUR PARTNERS



Attorney General
office / DPP Office



FINANCIAL INTELLIGENCE UNIT



Law enforcement



Inland Revenue
Division (IRD)



Customs and Excise
Tax Division

APPLICABLE LEGISLATION

- INTEGRITY IN PUBLIC OFFICE ACT, CHAP 23:04
- INCOME TAX ACT, CHAP 67:01
- PROCEEDS OF CRIME ACT , CHAP 12:29



THE LAW

- INTEGRITY IN PUBLIC OFFICE ACT, CHAP 23:04
- SECTIONS 45

The Presumption of Corruption

- Where in any proceedings for an offence under this Part it is proved that in seeking to obtain a contract whether from the Government, a Government department, a public body or otherwise a person has received **an advantage**, that advantage shall be deemed to have been made, given or received corruptly as an inducement or reward unless on a balance of probabilities the contrary is proved.



THE LAW

Section 37

“advantage” means —

- (a) any gift, loan, fee, reward or commission consisting of money or of any valuable security or other property or interest in property of any description;
- (b) any office, employment or contract;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- (d) any other service, or favour including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted;
- (e) (*e*) the exercise or forbearance from the exercise of any right, power or duty; and any offer, undertaking or promise, whether conditional or unconditional, or any advantage within the meaning of any of the preceding paragraphs (a), (b), (c), (d) or (e);

CASE STUDY :THE DEPUTY



Government Department (employer)



The Deputy (Employee)



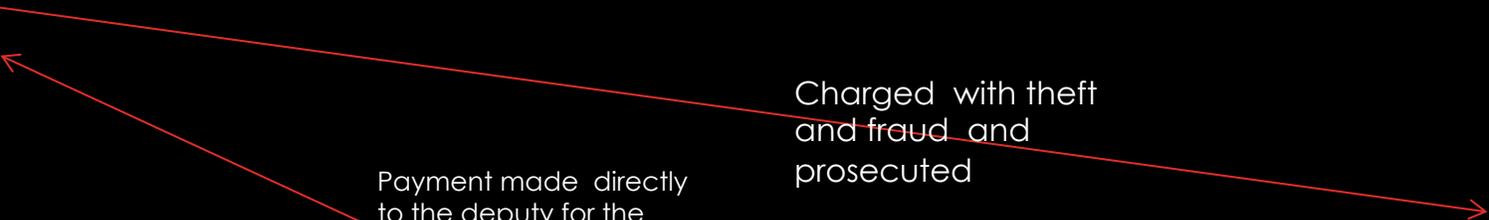
Unauthorized Issue of work permit



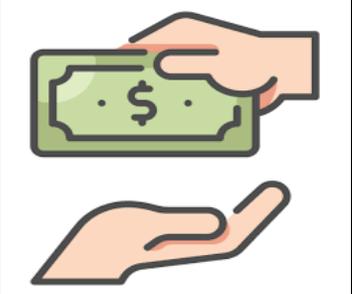
Reporting illegal activity



Request for assistance



Charged with theft and fraud and prosecuted



Payment made directly to the deputy for the work permits

XCD\$51,855.80



Matter being prosecuted before the Court

CASE STUDY: CATCH ME IF YOU CAN



Mr. V (company owner)



Company A (VAT Registered) A printing company that stopped filing VAT and stopped operations



Company B (not Vat registered) new company providing the same printing services and was charging for VAT



Insufficient funds (IRD attempted to garnish fungible assets to recover debt; but unsuccessful)



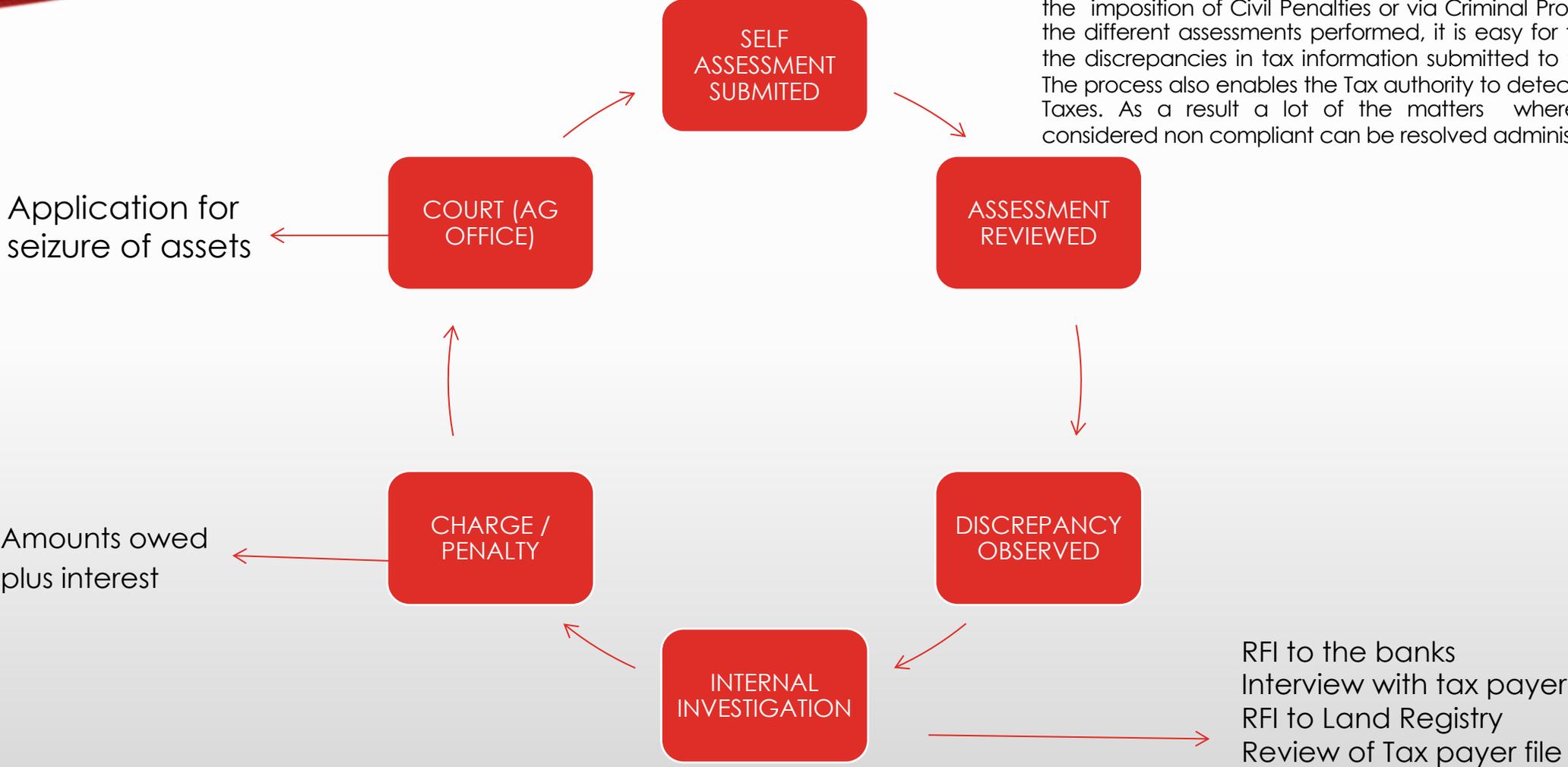
Assessment Review
Review of documents to determine Tax owed



Unpaid debt
Arrangements made to pay

The Administrative Process (Tax evasion)

Fact : Failure to pay taxes can be dealt with Administratively through the imposition of Civil Penalties or via Criminal Proceedings. Due to the different assessments performed, it is easy for the IRD to detect the discrepancies in tax information submitted to the Tax Authority. The process also enables the Tax authority to detect non payment of Taxes. As a result a lot of the matters where tax payer are considered non compliant can be resolved administratively.



THE LAW

- INTEGRITY IN PUBLIC OFFICE ACT, CHAP 23:04
- SECTIONS 38,

Bribery (The Offence)

Any person who, without lawful authority or reasonable excuse, **offers any advantage** to a prescribed officer as an inducement to or reward for or otherwise on account of the prescribed officer –

1. performing or abstaining from performing, or having performed or abstained from performing, any act in his capacity as a prescribed officer;
2. expediting, delaying, hindering or preventing, the performance of an act,
3. assisting, favouring, hindering, or delaying, or having assisted, favoured, hindered or delayed, any person in the transaction of any business with a public body

THE OFFENSE

Who can commit Bribery?

- Anyone who offers an advantage
- Anyone who facilitates , aid or abets
- Anyone who accepts the advantage

Consequences

- Charged and Prosecuted
- Assets liable to forfeiture to the state

Penalties

- On conviction: fine and imprisonment
- Confiscation of assets(POCA)

THE OVERALL PROCESS

Bribery and/or corruption detected

Report made to law enforcement

Matter prosecuted



THANK YOU!

Any Questions/comments ?