

# FIGHTING TAX CRIME

The 10 Global Principles and Interagency Cooperation  
OECD Tax Force on Tax Crimes and Other Crimes (TFTC)



# OECD TASK FORCE ON TAX CRIMES AND OTHER CRIMES



## Supporting developing jurisdiction's participation in TFTC Meetings, Action Groups and Projects

### 38 OECD MEMBERS

Australia, Austria, Belgium, Canada, Chile, Colombia, Costa Rica, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Lithuania, Luxembourg, Mexico, Netherlands, NZ, Norway, Poland, Portugal, Republic of Korea, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, U.K. and U.S

\*Argentina (TFTC Associate)

### 5 KEY PARTNERS

Brazil, China, India, Indonesia, South Africa

### 5 PARTICIPANTS

Malaysia, Peru, Saudi Arabia, Singapore, Uruguay

### 47 INVITEES

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

## Supporting developing jurisdiction's participation in TFTC Meetings, Action Groups and Projects

### WORKING GROUPS

- Crypto-assets
- Capacity building
- Identify trends in tax crime/ risk assessment
- Regional cooperation frameworks
- Gender

### STANDARDS DEVELOPMENT

- International best practices based on countries' successes, challenges and lessons learned
- 10 Global Principles; Professional enablers; illegal fishing; etc

### CAPACITY BUILDING

- Bilateral and multilateral capacity-building between developed and developing countries
- OECD Academy, Tax Inspectors Without Borders (TIWB)

<https://www.oecd.org/content/dam/oecd/en/about/programmes/tax-crime-academy/brochure-oecd-international-tax-crime-academy.pdf>

*Supporting developing jurisdictions fight against illicit financial flows by providing investigators with the core skills required to effectively combat tax and other financial crimes.*



Four Centres covering all regions; **International** (Italy), **Africa** (Kenya), **Latin America** (Argentina), **Asia-Pacific** (Japan) & planned expansion for Francophone jurisdictions and South Asia.

Open to **all government officials** responsible for the enforcement of financial crimes.

Intensive and interactive courses delivered both virtually and on-site.

Over **2300** law enforcement officers from over **160** jurisdictions have received training to date.

Taught by leading financial crime experts from around the globe .

91% of participants surveyed report an improved ability to conduct their day-to-day role and 93% report greater confidence doing their job.

39

JURISDICTIONS

634

OFFICIALS  
TRAINED

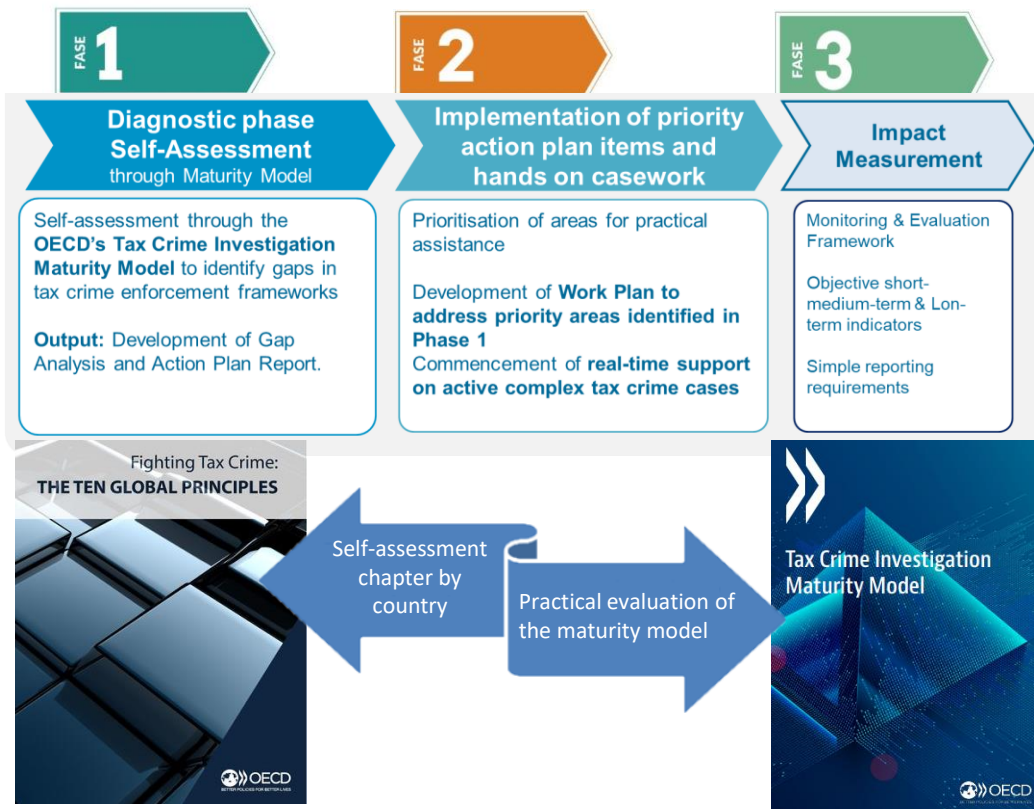


- Anguilla
- Antigua and Barbuda
- Argentina
- Aruba
- Bahamas
- Barbados
- Belize
- Bermuda
- Bolivia
- Brazil
- British Virgin Islands
- Canada
- Cayman Islands
- Chile
- Colombia
- Costa Rica
- Curacao
- Dominica
- Ecuador
- El Salvador
- Grenada
- Guatemala
- Guyana
- Honduras
- Turks and Caicos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



# TAX INSPECTORS WITHOUT BORDERS FOR CRIMINAL INVESTIGATION (TIWB-CI)

Assistance



# THE 10 GLOBAL PRINCIPLES





## 02

## 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

05



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

OECD Legal  
Instruments

06

Material and Human Resources

07

Tax Crimes a Predicate Offence for  
Money Laundering

08

Intergovernmental  
Exchange of Information

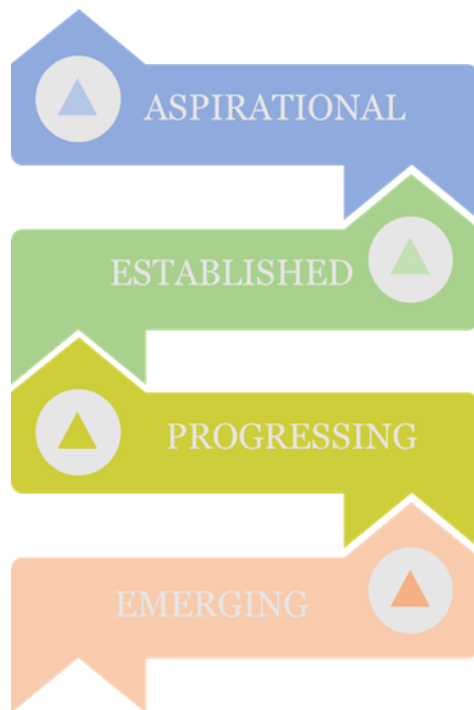
09

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.

## 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

- Inter-agency center of intelligence
- Secondments and co-location of personnel
- **Team Research:** jointly or simultaneously
  - 1.-Inter-agency committees or
  - 2.- Creation of specific areas;

## PRINCIPLE 9

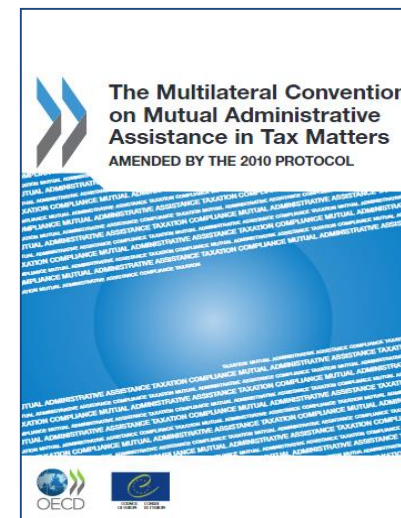
### Mechanisms for International Cooperation

#### 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 9. Mechanisms for International Cooperation

### Los 15 signatarios de la Declaración de Punta del Este

Última actualización: Octubre 2021

 Argentina (2018)	 Ecuador (2018)	 Panamá (2018)
 Brasil (2019)	 El Salvador (2021)	 Paraguay (2018)
 Chile (2018)	 Guatemala (2020)	 Perú (2019)
 Colombia (2018)	 Honduras (2020)	 República Dominicana (2019)
 Costa Rica (2019)	 México (2021)	 Uruguay (2018)

### ORGANIZACIONES ASOCIADAS

<p>Agencia Española de Cooperación Internacional para el Desarrollo</p>  <p><a href="#">Más información</a></p>	<p>Banco Interamericano de Desarrollo</p>  <p><a href="#">Más información</a></p>	<p>Banco Mundial</p>  <p><a href="#">Más información</a></p>	<p>Centro Interamericano de Administraciones Tributarias</p>  <p><a href="#">Más información</a></p>
<p>Corporación Financiera Internacional</p>  <p><a href="#">Más información</a></p>	<p>Instituto de Estudios Fiscales</p>  <p><a href="#">Find out more</a></p>		

## 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**.





02

## 10 GLOBAL PRINCIPLES: ACCUMULATED RESULTS

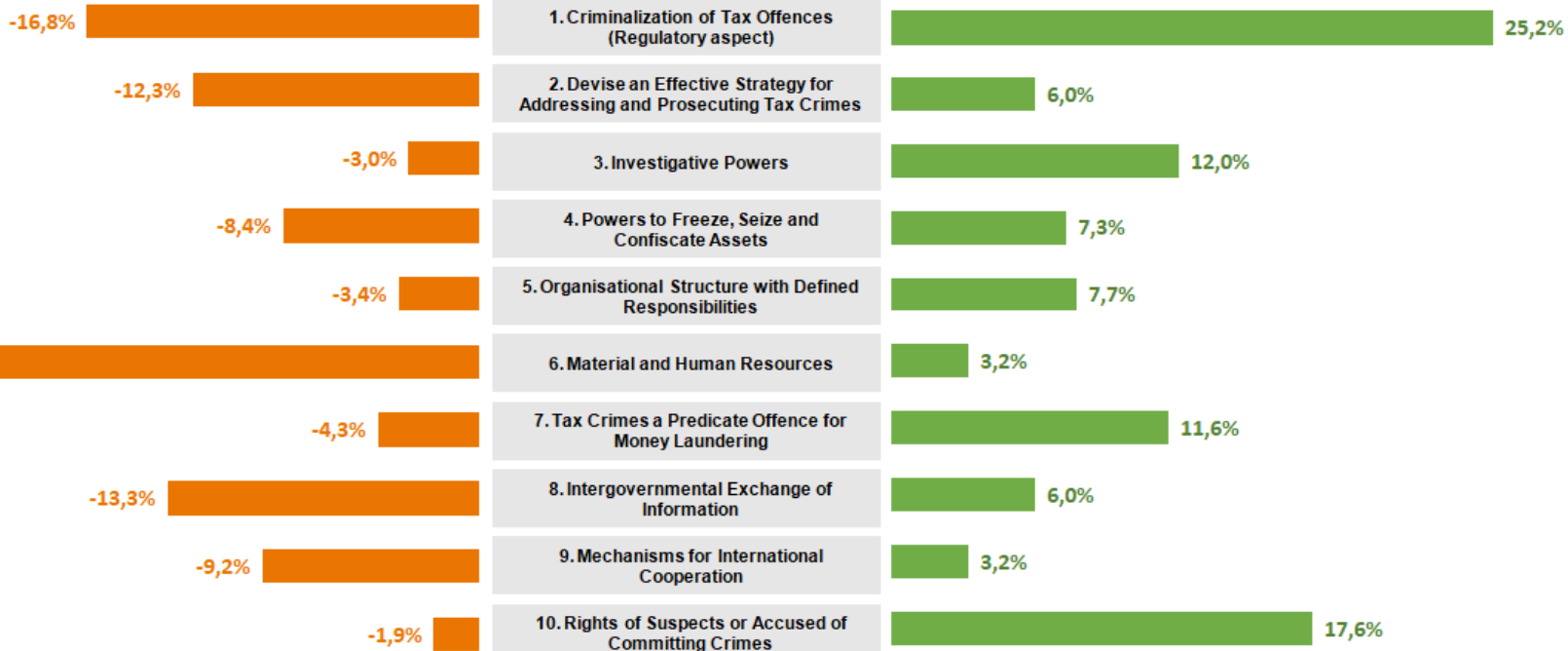
Enforces THE LEAST



10 GLOBAL PRINCIPLES



Enforces THE MOST



## HANDBOOKS AND REPORTS



**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>



**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>



**Tax Inspectors Without Borders. Annual Report 2024. Published: 2024**

**Download link:** <https://www.tiwb.org/resources/reports-case-studies/tax-inspectors-without-borders-annual-report-2024.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>

## HANDBOOKS AND REPORTS



**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>

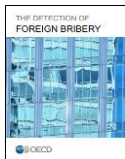


**Designing a National Strategy against Tax Crime. CORE ELEMENTS AND CONSIDERATIONS. Published: 2024**

**Download link:**

<https://www.oecd-ilibrary.org/docserver/0e451c90-en.pdf?expires=1730740399&id=id&accname=guest&checksum=4A1E36BBE5BF593071AE70332BD820AF>

## HANDBOOKS AND REPORTS



**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.pdf>




**Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities. Pilot Inter-Agency Trust Maturity Model and Trust Perception Survey. Published: 2023**

**Download link:** <https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-and-crime/pilot-inter-agency-trust-maturity-model-and-trust-perception-survey.pdf>

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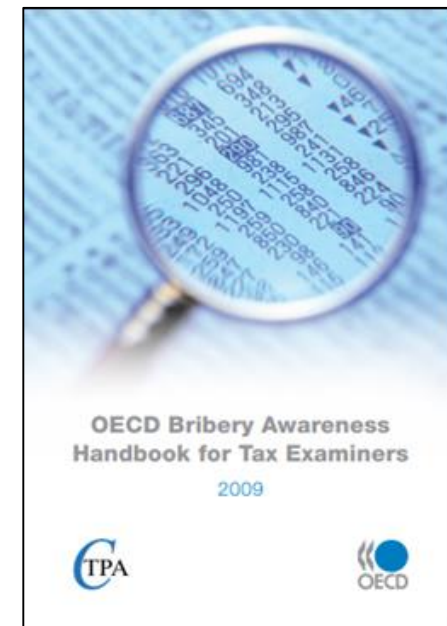


### Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors (2013)

 **Download link:**  
<https://www.oecd-ilibrary.org/docserver/9789264205376-en.pdf?expires=1679080009&id=id&accname=guest&checksum=7E0EEB5732774E9660B9A88266C141D5>

### OECD Bribery Awareness Handbook for Tax Examiners (2009)

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



## HANDBOOKS AND REPORTS



**Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes. Published: 2022**

**Download link:** <https://openknowledge.worldbank.org/server/api/core/bitstreams/544de913-ceb6-549f-b2a0-d662aec61034/content>



**Money Laundering Associated with Tax Crimes in the Asia Pacific. Published: 2023**

**Download link:** <https://apgml.org/includes/handlers/get-document.ashx?d=1a9f1dd1-f85b-475b-ae83-29f05a485d22>



**Leveraging Anti-money Laundering Measures to Improve Tax Compliance and Help Mobilize Domestic Revenues. Published: 2023**

**Download link:** <https://www.imf.org/-/media/Files/Publications/WP/2023/English/WPIEA2023083.ashx>



**Money Laundering of Serious Tax Crimes Enhancing Financial Intelligence Units' Detection Capacities and Fostering Information Exchange. Published: 2020**

**Download link:** [https://egmontgroup.org/wp-content/uploads/2021/09/2020\\_Public\\_Bulletin\\_Money\\_Laundering\\_of\\_Serious\\_Tax\\_Crimes.pdf](https://egmontgroup.org/wp-content/uploads/2021/09/2020_Public_Bulletin_Money_Laundering_of_Serious_Tax_Crimes.pdf)

# THANK YOU!

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