

# Tax Inspectors Without Borders (TIWB)

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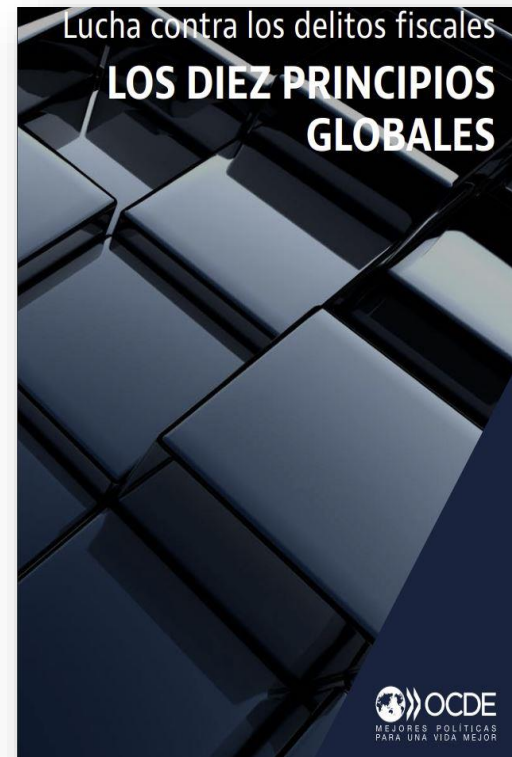


# Costa Rica's Experience TIWB – Criminal Investigations

The Tax Inspectors without Borders - Criminal Investigations programme is based on the assessment of the sections of the Maturity Model for Costa Rica's 10 global principles qualified by the OECD as High Level of Attention.

*Host administration - DGT*

***Partner Administration - Guardia  
di Finanza (GDF), Italy.***





# Overview

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Costa Rica is currently in Phase II of the programme called "**Implementation**", which covers the following lines of work:

- ☐ **Analysis and resolution of complex cases of tax crimes**
- ☐ **Capacity building**
- ☐ **Reviews and recommendations regarding legal provisions**

In the last year, 5 of the planned activities have been successfully completed, including two on-site visits by GDF experts.



# On-site Visits by Experts from the Guardia di Finanza

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## **July 2022**

Topics covered:

- ☐ Introduction to OECD projects
- ☐ Analysis and resolution of criminal cases

## **January 2023**

Topics covered:

- ☐ Using databases to fight criminal offences
- ☐ Discussion of criminal tax regulations in both countries
- ☐ Global Forum - Pilot Exchange of Information Plan - Participation of Costa Rica.

## **October 2024**

Topics covered:

- ☐ Capacity building, VAT fraud, Inspection limitations
- ☐ Analysis and resolution of criminal cases



July 2022



January 2023



October 2024



# Domestic Collaborations

In partnership with the *Colegio de Profesionales en Ciencias Económicas de Costa Rica* (Association of Professionals in Economic Sciences), the participants in the TIWB-CI programme are being offered training on **Forensic Financial Auditing with a focus on criminal matters.**



- ❑ Start date: 18 April 2023
- ❑ 53 participants in total
- ❑ Format: remote
- ❑ Sessions: Four remote sessions of 3 hours each and 1 hour per week of distance work. Total of 16 hours
- ❑ Objective: Respond to a previously identified need to train highly qualified professionals in the prevention, investigation and detection of economic, financial and accounting crimes, providing them with a critical and proactive model for conducting an investigation



## Application of the **Whole-of-Government Approach**

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The programme has included Costa Rican government bodies that fight tax crimes in the country:

- ☐ Tax Auditors throughout Costa Rica
- ☐ Directorate of Tax Inspection
- ☐ General Directorate of Customs
- ☐ Fiscal Control Police
- ☐ Financial Intelligence Unit (FIU)
- ☐ Attorney-General's Office of the Republic of Costa Rica
- ☐ Judicial Prosecutor's Office for Economic, Financial and Customs Crimes
- ☐ Public Prosecutor's Office for Money Laundering
- ☐ Anti-corruption section of the Judicial Investigation Agency (OIJ)



## Feedback from participants

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The activities provided a perfect opportunity to learn about the reality in Costa Rica in terms of the vision and levels of coordination that exist between the different authorities dealing with the main issue and related matters.

### **Public Prosecutor's Office for Money Laundering.**

In the scope of my functions in the Fiscal Control Police, I am grateful for the all knowledge shared, which has been extremely enriching; one specific aspect to highlight from these experiences is that, after my presentation on cases, an observation was made regarding the inclusion of financial and asset analyses of the subjects of the investigation, a procedure which, although it is true that I have carried it out in the past, I have emphasised even more since this session in our intelligence reports and case presentations.

### **Fiscal Control Police.**

With regard to the activities in which we have taken part, I believe that they have provided an opportunity for growth for all the participants, as they bring together the different agencies involved in the fight against tax fraud, which is vital for understanding the coordination needs of each one individually, as well as for identifying those weak points that can only be detected from outside the respective authority, thus providing an opportunity for improvement.

### **Judicial Prosecutor's Office for Economic, Financial and Customs Crimes.**





## Feedback from participants

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The sessions attended were of great benefit. The presentation of cases last July was very important in terms of seeing the development of the different participating institutions, as well as the session this January, in which we saw the IT tools and systems used by Italian Guardia di Finanza, which we admire and envy - in a good way- , as they would greatly facilitate our work in Costa Rica.

**General Directorate of  
Customs**

As for the working sessions, I think they were highly satisfactory, firstly for getting to know the working methods and investigation techniques used in criminal prosecution in Italy, and secondly, for seeing the reality in our country compared to the investigation procedures used in Italy, which are far more advanced and do not have as many limitations as in Costa Rica.

**Anti-corruption  
section of the Judicial  
Investigation Agency  
(OIJ)**



## Feedback from participants

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The workshops were important in raising awareness of the issue, and both reflected the slow pace at which changes to the law have been made in Costa Rica, which has not progressed any further. This also implies that greater political commitment is required for adopting regulations and providing not only human resources, but also ongoing training to maintain a high quality of staff. However, the departure of a civil servant from the country for training is often viewed with suspicion, and there is often an attempt to limit or burden such possibilities with red tape, even when external funding is available and not from the public purse.

**Financial Intelligence Unit  
(FIU)**

The Tax Inspectors without Borders Programme has far exceeded expectations; the quality of the speakers and the way in which they have transmitted their knowledge has allowed me to discover new resources and tools to implement in tax crime investigations, to make them more effective.

The exercise of analysing specific cases provided a practical way of identifying the strengths and weaknesses of our investigative work, identifying opportunities for improvement in the work we do, always within the regulatory framework of our country, because it goes without saying that, in relation to the Italian regulatory framework, based on some investigative methods described by the presenters, we are legally and financially limited in our scope of action.

**Attorney-General's Office  
of the Republic of Costa  
Rica**

# Thank you!