



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

Task Force on Tax Crime and Other Crimes



Federal Administration of Public Revenue - Argentina

MAIN TOPICS

01

TASK FORCE ON TAX CRIME & OTHER CRIMES

02

10 GLOBAL PRINCIPLES

03

MATURITY MODEL

04

SPECIAL WORKING GROUPS

05

HANDBOOKS AND REPORTS

06

TECHNICAL ASSISTANCE AND INTERNATIONAL TRAINING

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.

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

Fighting Tax Crime:
THE TEN GLOBAL PRINCIPLES

06

Material and Human Resources

07

Tax Crimes a Predicate Offence for
Money Laundering

08

Intergovernmental
Exchange of Information

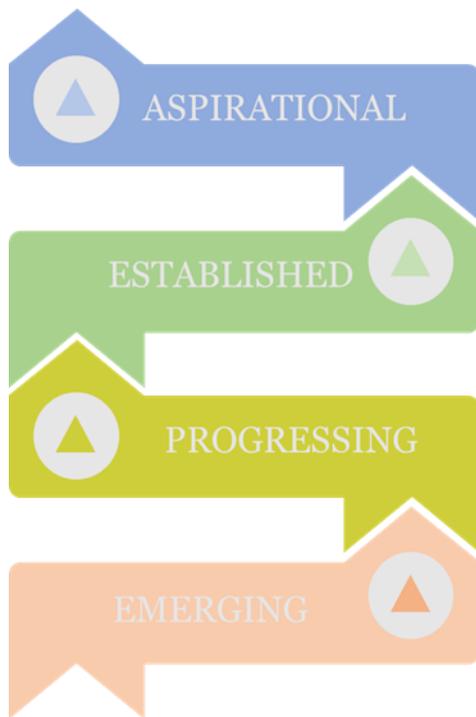
09

Mechanisms for
International Cooperation

10

Rights of Suspects or Accused
of Committing Crimes

MATURITY LEVELS



ASPIRATIONAL

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

ESTABLISHED

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

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

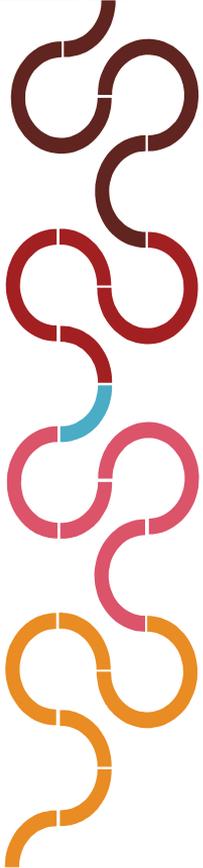
EMERGING

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

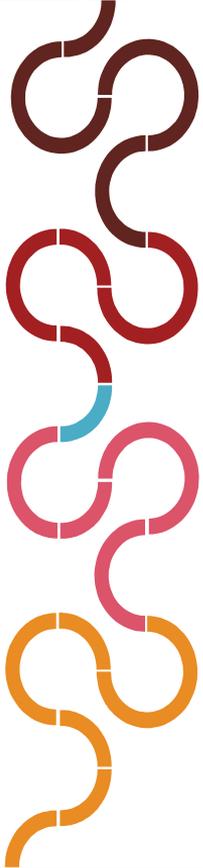
Combatting and preventing fraud

Controls and sanctions

Monitoring and cooperation

Support an simplification

Anti-fraud measures



PRINCIPLE 3

Investigative Powers

Obtain third party information

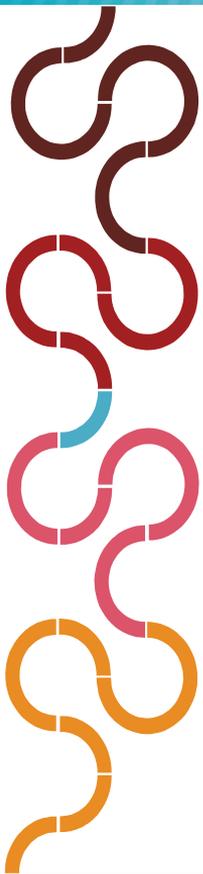
Intercept mail and telecommunications

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

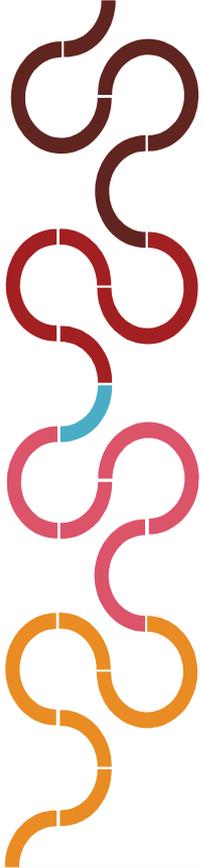
Organizational structure with responsibilities for investigating and prosecuting tax crimes

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



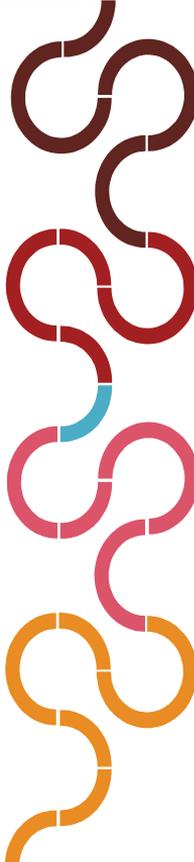
PRINCIPLE 6

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

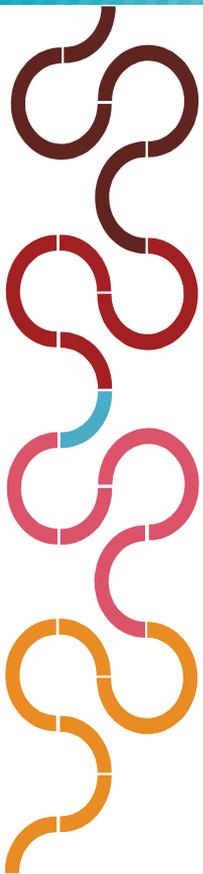


PRINCIPLE 8

Intergovernmental Exchange of Information

Information sharing

Other forms of co-operation:
investigation teams and centres of intelligence



PRINCIPLE 9

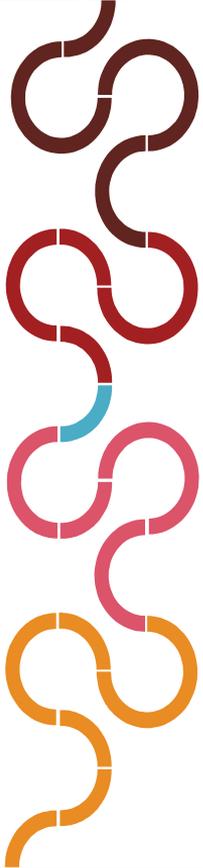
Mechanisms for International Cooperation

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**.



PROFESSIONAL ENABLERS



CRYPTOCURRENCIES



EXCHANGE OF INFORMATION



CAPACITY BUILDING



VAT FRAUD



ASSET RECOVERY OF PROCEEDS
OF ILLICIT ACTIVITIES





Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors



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

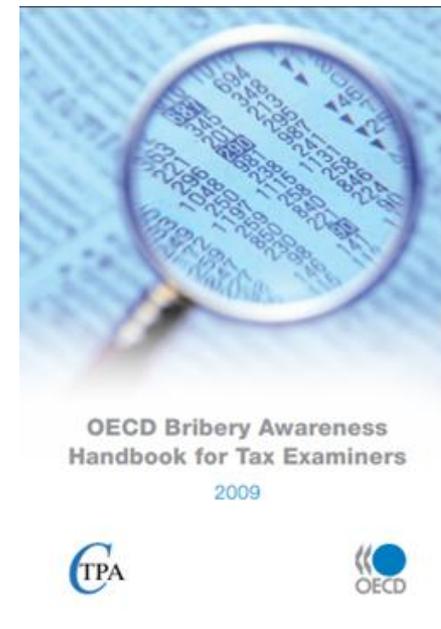
 **Download link:**

<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>



THE DETECTION OF
FOREIGN BRIBERY



 OECD

The Detection of Foreign Bribery

Published: 2017

 **Download link:**

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



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>



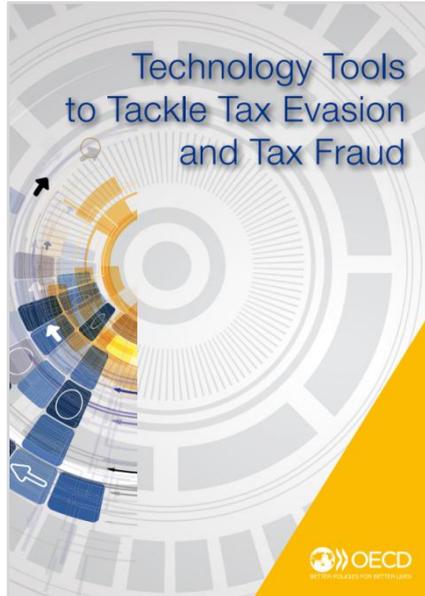
Fighting Tax Crime – The Ten Global Principles, Second Edition COUNTRY CHAPTERS

Published: 2021



Download link:

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



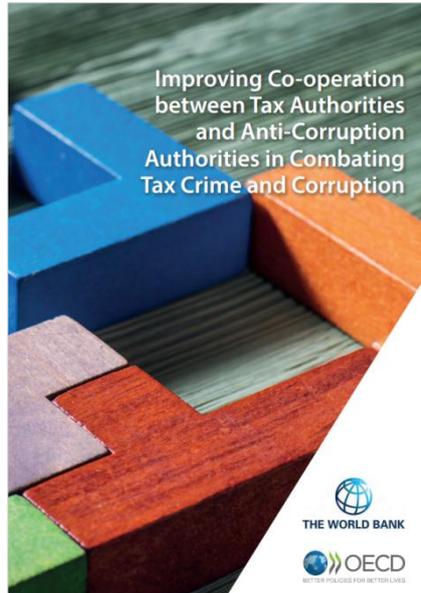
Technology Tools to Tackle Tax Evasion and Tax Fraud

Published: 2017



Download link:

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



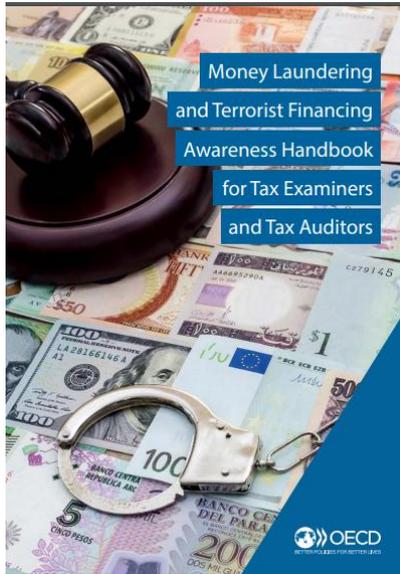
Improving Co-operation
between Tax Authorities
and Anti-Corruption
Authorities in Combating
Tax Crime and Corruption

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>

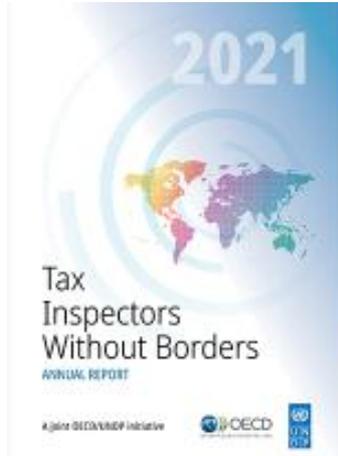


Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors

Published: 2019

 Download link:

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

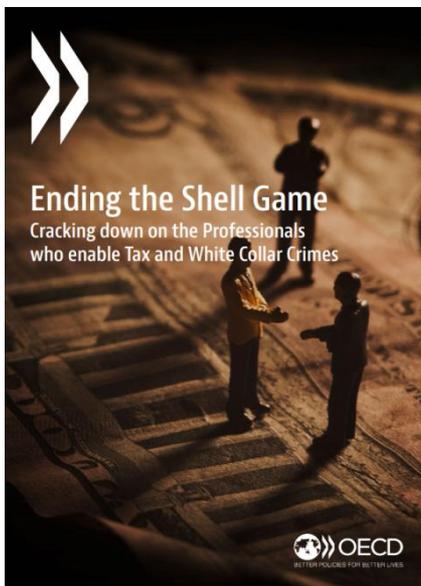


Tax Inspectors Without Borders Annual Report 2021

Published: 2021

 **Download link:**

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

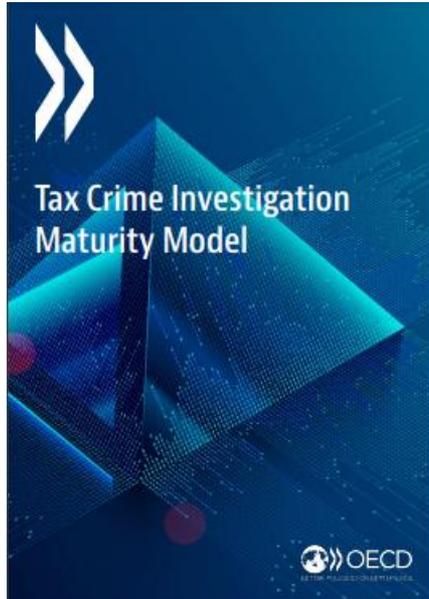


Ending the Shell Game Cracking down on the Professionals who enable Tax and White Collar Crimes

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>

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 INTERNACIONAL TAX SHELTER INFORMATION AND COLLABORATION NETWORK

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



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



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

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

OECD FREE ONLINE COURSES

- ❖ Securing VAT Revenue on Cross-Border Trade
- ❖ Beneficial Ownership (OECD/ADB)
- ❖ BEPS Actions 2, 3, 4 and 12: Hybrids, Interests and CFCS
- ❖ BEPS: minimum standards
- ❖ Money Laundering and Terrorist Financing Indicators: a handbook for tax auditors and tax examiners
- ❖ Basic Concepts of Transfer Pricing
- ❖ The Global Forum: exchange of information as a tool to combat tax evasion
- ❖ Enterprise risks management: The Essentials
- ❖ A toolkit for addressing difficulties in accessing comparables data for transfer pricing analyses
- ❖ Implementing the VAT Standards and Guidelines
- ❖ Exchange of information on request
- ❖ Introduction to Tax Treaties
- ❖ Introduction to Transfer Pricing
- ❖ Fighting Tax Crime: The Ten Global Principles
- ❖ OECD VAT Standards and Guidelines
- ❖ Tax Administration responses to Covid-19: Business Continuity Considerations
- ❖ Responses to Covid-19: Recovery period planning
- ❖ THE MELI

OECD FREE ONLINE SEMINARS

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

- ❖ 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 entitled 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

Centers:

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



37
COUNTRIES

360
OFFICIALS TRAINED



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para la Investigación de Delitos
Tributarios y Financieros

- Anguilla
- Antigua and Barbuda
- Argentina
- Aruba
- Bahamas
- Barbados
- Belize
- Bermuda
- Bolivia
- Brazil
- Canada
- Cayman Islands
- Chile
- Colombia
- Costa Rica
- Curacao
- Dominica
- Ecuador
- El Salvador
- 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

Specialty Programme: Investigative Techniques for Effective Use of Banking Information

Specialty Programme: Asset Recovery

Intermediate Programme: Managing Financial Investigations

2021

2020

Specialty Programme: VAT/GST Fraud Investigations

Intermediate Programme: Managing Financial Investigations

Specialty Programme: Cash Economy – Investigative Techniques

Specialty Programme: Anti-money laundering: Current trends, Prosecution of cases and Challenges posed by cryptocurrencies

Foundation Programme: Conducting Financial Investigations

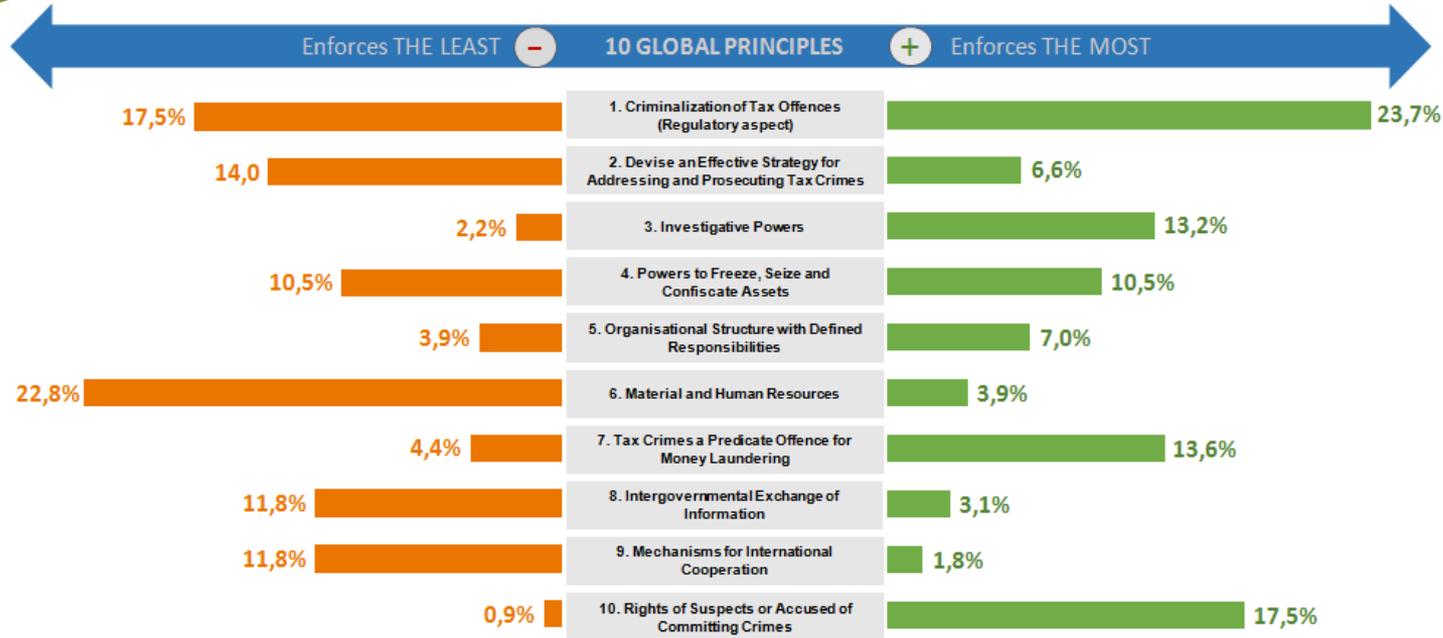
Specialty Programme: Asset Recovery - Freezing and Seizing Assets

2019

2018

Specialty Programme: VAT/GST Fraud Investigations

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.



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THANK YOU!

Carol Martinoli

