



# Task Force on Tax Crime and Other Crimes



Federal Administration of Public Revenue - Argentina







#### TASK FORCE ON TAX CRIME & OTHER CRIMES



#### 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.



10 GLOBAL PRINCIPLES

Criminalization of Tax Offences Material and Human Resources 01 06 (Regulatory aspect) Fighting Tax Crime: THE TEN GLOBAL PRINCIPLES Devise an Effective Strategy for Addressing Tax Crimes a Predicate Offence for 02 07 **Prosecuting Tax Crimes** Money Laundering **Investigative Powers** Intergovernmental 03 08 Exchange of Information Powers to Freeze, Seize and Confiscate Assets Mechanisms for 04 09 International Cooperation Organizational structure with responsibilities for Rights of Suspects or Accused ⊗
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OECD 05 10 of Committing Crimes investigating and prosecuting tax 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.

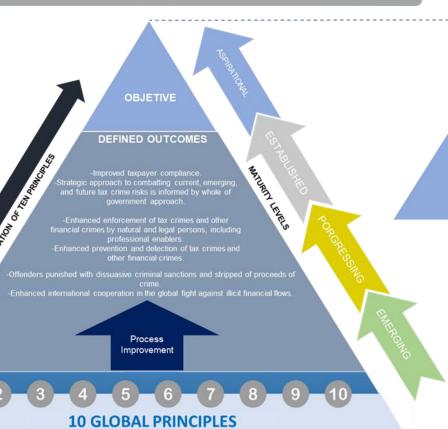
**Emerging:** this level represents jurisdictions where certain processes have been used to develop some capabilities to combat tax crimes, but they continue to be ad hoc.

#### MATURITY MODEL



#### **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.



#### OBJETIVE

Support domestic resource mobilisation by addressing the tax gap and countering illicit Financial Flows, leading to improved voluntary compliance through effective deterrence





Criminalization of Tax Offences (Regulatory aspect)

Criminalize and clear define tax offences

Criminal sanctions are effectively applied

Criminalization covers legal persons



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 Anti-fraud measures Controls and sanctions





## **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





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





Organizational structure with responsibilities for investigating and prosecuting tax crimes

4 Models:

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





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





Tax Crimes a Predicate Offence for Money Laundering

**FATF 3 Recommendation** 

Interinstitutional Cooperation

Inclusive approach, list approach or threshold approach





Intergovernmental Exchange of Information

Information sharing

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





## 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.





## 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.





#### SPECIAL WORKING GROUPS









**CRYPTOCURRENCIES** 

**EXCHANGE OF INFORMATION** 





**CAPACITY BUILDING** 

**VAT FRAUD** 





ASSET RECOVERY OF PROCEEDS OF ILLICIT ACTIVITIES







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Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors



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

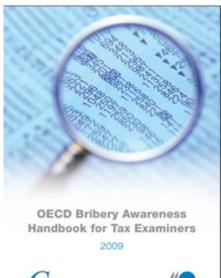
### **Download link:**

http://www.oecd.org/corruptionintegrity/reports/bribery-and-corruptionawareness-handbook-for-tax-examiners-and-taxauditors-9789264205376-en.html

OECD Bribery Awareness Handbook for Tax Examiners (2009)



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



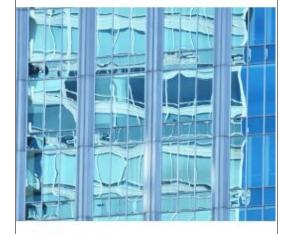








## THE DETECTION OF FOREIGN BRIBERY



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**The Detection of Foreign Bribery** 

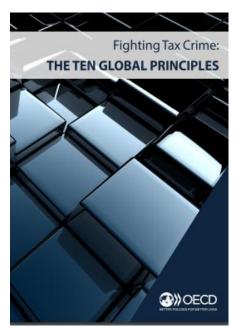
Published: 2017

#### **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** 

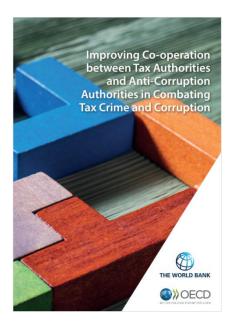
Published: 2017



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

Published: 2018

### **ODE** 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

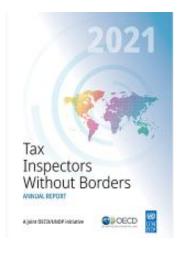
Published: 2019

**Download link:** 

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







**Tax Inspectors Without Borders Annual Report 2021** 

Published: 2021



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

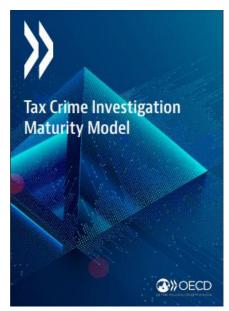
Published: 2021

### **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 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



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 WITHOUTH 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
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#### **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 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**

#### **Centers:**

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







37
COUNTRIES

347
OFFICIALS TRAINED





Academia Latinoamericana de la OCDE 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
- Saint Lucia
- St. Kitts and Nevis
- Suriname
- Sint Maarten
- Trinidad and Tobago
- Uruguay
  - Venezuela





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

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

2021

**Intermediate Programme:** Managing Financial Investigations

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:**

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

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





## **THANK YOU!**

## **Carol Martinoli**

