



FIGHTING TAX CRIME

The 10 Global Principles

OECD Task Force on Tax Crimes and Other Crimes
(TFTC)



FEDERAL ADMINISTRATION OF PUBLIC REVENUE (AFIP) - ARGENTINA



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

THE 10 GLOBAL PRINCIPLES



FEDERAL ADMINISTRATION OF PUBLIC REVENUE (AFIP) - ARGENTINA

01

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

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



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

OECD Legal
Instruments

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.

01

10 GLOBAL PRINCIPLES

PRINCIPLE 1

Criminalization of Tax Offences (Regulatory aspect)

Criminalize and clearly 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

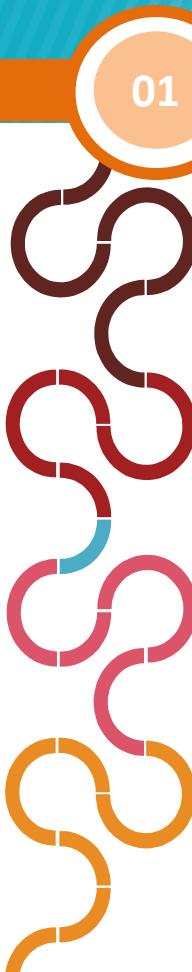
Powers to Freeze, Seize and Confiscate Assets

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

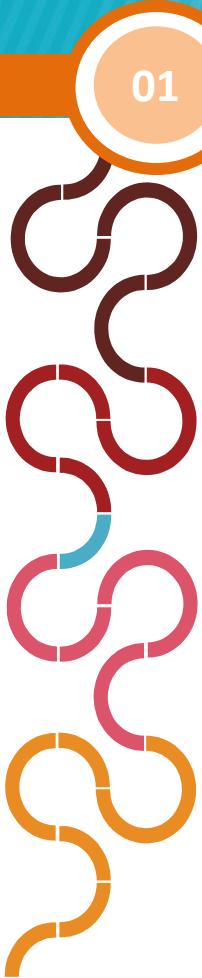
Organizational structure with responsibilities for investigating and prosecuting tax crimes

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

- Joint investigation or investigation teams
- Inter-agency centres of intelligence
- Secondments and co-location of personnel

PRINCIPLE 8

Intergovernmental Cooperation



- Understanding of the mandates of each of the enforcement agencies
- Policy and operational framework for inter-agency cooperation
- Awareness on the content and scope of the information and data base available and held by the different bodies
- Building relationships based on trust
- Communication channels with contact points for each body

PRINCIPLE 9

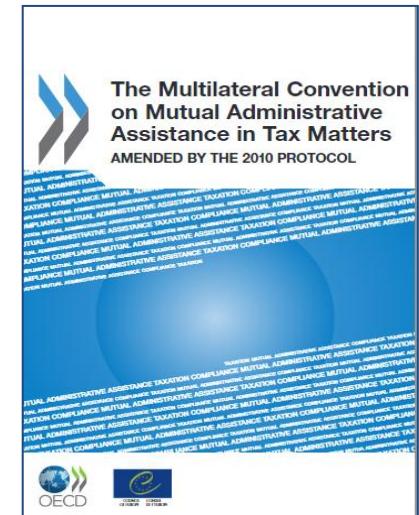
Mechanisms for International Cooperation

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)

01

10 GLOBAL PRINCIPLES

POLL

From the 10 Global Principles, please select
the one you consider that your country:

Enforces **THE MOST** and **THE LEAST**.



01

10 GLOBAL PRINCIPLES: ACCUMULATED RESULTS



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.

Specialty Programme: Anti-Money Laundering, 6-15 June, 2022.

Foundation Programme: Conducting Financial Investigations, 17-28 October, 2022.

Specialty Programme: Anti-Money Laundering, 17-21 April, 2023.

Specialty Programme: Asset Recovery: Freezing and Seizing Assets, 24-28 April, 2023.



OECD TASK FORCE ON TAX CRIMES AND OTHER CRIMES



FEDERAL ADMINISTRATION OF PUBLIC REVENUE (AFIP) - ARGENTINA

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

PROFESSIONAL ENABLERS



EXCHANGE OF INFORMATION

CRYPTO-CURRENCIES



CAPACITY BUILDING



GENDER EQUALITY IN TAX CRIME



02

TECHNICAL ASSISTANCE AND INTERNATIONAL TRAINING

OECD ACADEMY

Training

OECD ONLINE COURSES AND SEMINARS

Training

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

Assistance

HANDBOOKS AND REPORTS

Assistance

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 in 2023

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

498

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

OECD FREE ONLINE COURSES AND SEMINARS

Seminars:

- Pillar Two: GLOBE Rules
- Introduction to transfer pricing
- Tax policies and Tax Administration responses to COVID-19 (IN)
- Policy and Tax Administration responses to COVID-19

Courses:

- BEPS - Minimum Standards
- BEPS Actions 2, 3, 4 and 12: hybrids, interests and CFCs
- The Multilateral Instrument
- Automatic Exchange of Information
- Beneficial Ownership
- COVID-19: Recovery Period Planning
- COVID-19: Tax Administration responses
- Enterprise Risk Management: the essentials (ERM)
- Money laundering and terrorist financing indicators
- Exchange of information on request
- Introduction to tax treaties
- Tax crime investigation maturity model
- Digital Transformation of Maturity Model
- Implementing the VAT standards and guidelines
- OECD VAT Standards and guidelines
- Securing VAT revenue on cross-border trade
- Fighting tax crime: The ten global principles
- A toolkit for addressing difficulties in accessing comparables data for transfer pricing analyses
- Basic concepts of transfer pricing
- The Global Forum: Exchange of information as a tool to combat tax evasion
- Introduction to transfer pricing



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.

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

Assistance

Phase I

Diagnostic phase Self-Assessment through Maturity Model

Self-assessment through the OECD's Tax Crime Investigation Maturity Model to identify gaps in tax crime enforcement frameworks

Output: Development of Gap Analysis and Action Plan Report.

Phase II

Implementation of priority action plan items and hands on casework

Prioritisation of areas for practical assistance

Development of **Work Plan** to address priority areas identified in Phase 1
Commencement of **real-time support on active complex tax crime cases**

Phase III

Impact Measurement

Monitoring & Evaluation Framework

Objective short-medium-term & Long-term indicators
Simple reporting requirements



Self-assessment country chapter

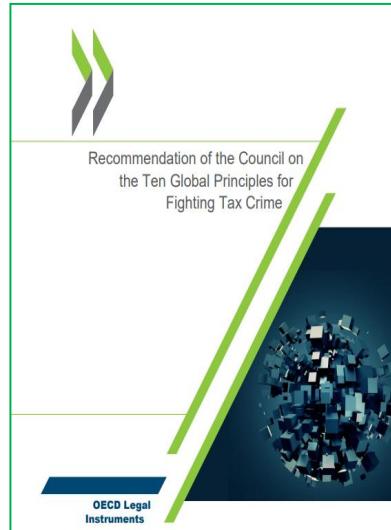
Hands on maturity model assessment



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

Host Administration	Partner Administration	Progress
Armenia,	Italy	Complete
Maldives	Australia	Phase II ongoing
Tunisia	France	Phase II ongoing
Costa Rica	Italy	Phase II ongoing
Uganda	India	Phase II ongoing
Kenya	India	Phase II ongoing
Honduras	Mexico	Phase II ongoing
Colombia	USA	Phase II ongoing
Pakistan	U.K	Phase II ongoing
Eswatini	South Africa	Phase I ongoing

Plans underway to expand
Phase I Maturity Model
Assessments/ Action Plans
to broader range of
developing countries in
2023 through use of
expanded pool of expert
facilitators



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>

HANDBOOKS AND REPORTS

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Fighting Tax Crime – THE TEN GLOBAL PRINCIPLES Second Edition COUNTRY CHAPTERS

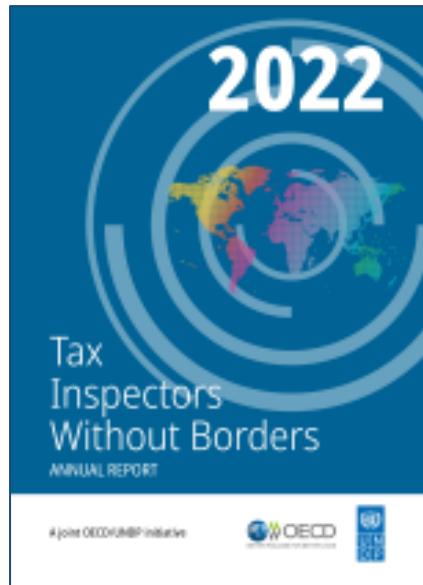
Published: 2021

 Download link:

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

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Tax Inspectors Without Borders Annual Report 2022

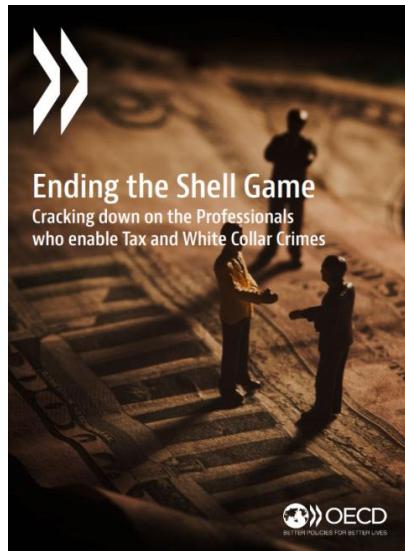
Published: 2022

 Download link:

<https://www.tiwb.org/resources/reports-case-studies/tax-inspectors-without-borders-annual-report-2022.pdf>

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

Published: 2021

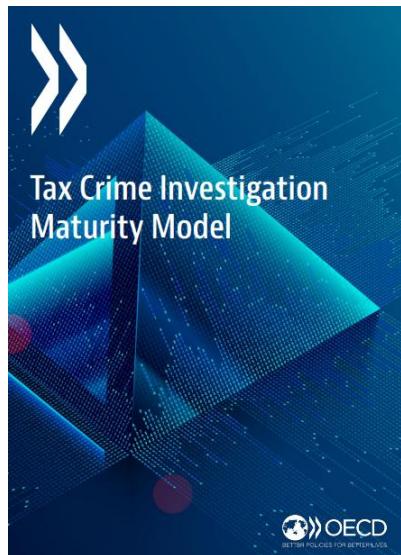


Download link:

<http://www.oecd.org/tax/crime/ending-the-shell-game-cracking-down-on-the-professionals-who-enable-tax-and-white-collar-crimes.pdf>

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Tax Crime Investigation Maturity Model

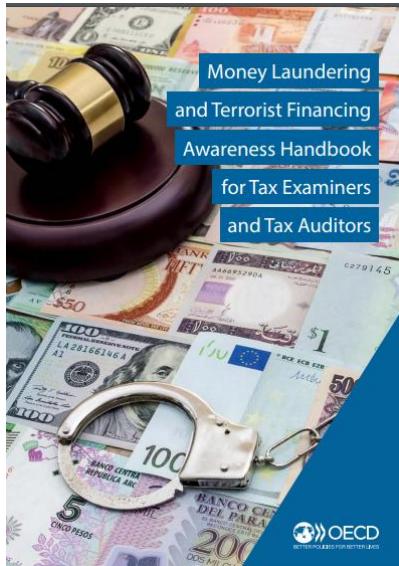
Published: 2020

Download link:

<https://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.pdf>

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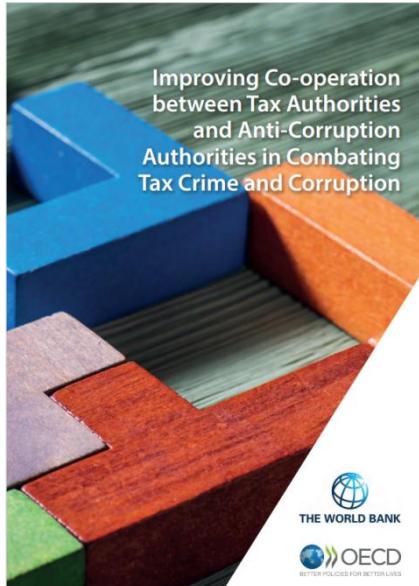


Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors

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>

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**Guide for reference:
“Fighting Tax Crime: THE TEN GLOBAL PRINCIPLES”**

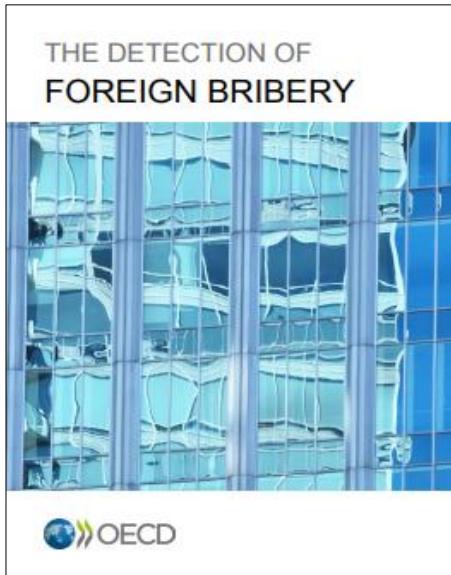
Published: 2017

 **Download link:**

<https://www.oecd.org/tax/crime/fighting-tax-crime-the-ten-global-principles.htm>

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The Detection of Foreign Bribery

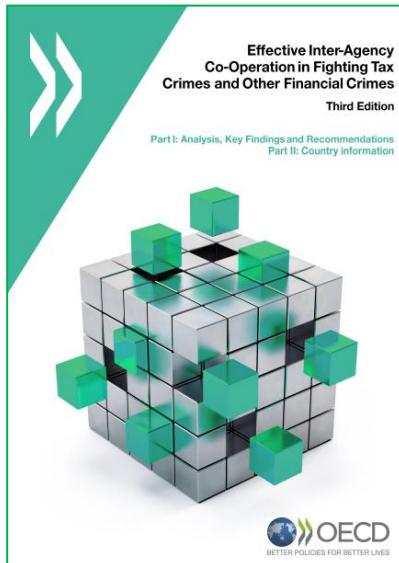
Published: 2017

🔗 Download link:

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

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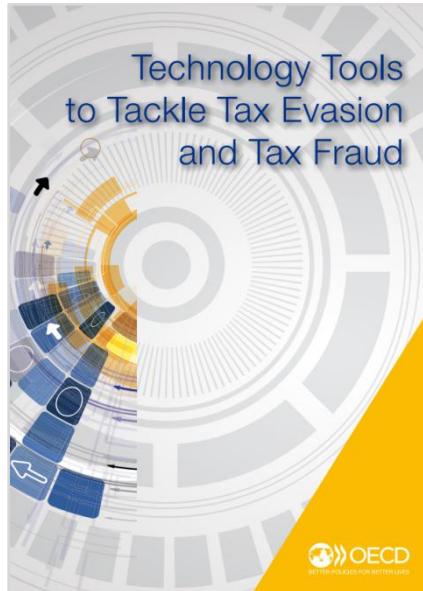


Effective Inter-Agency Co-Operation in Fighting Tax Crimes and Other Financial Crimes **Third Edition**

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

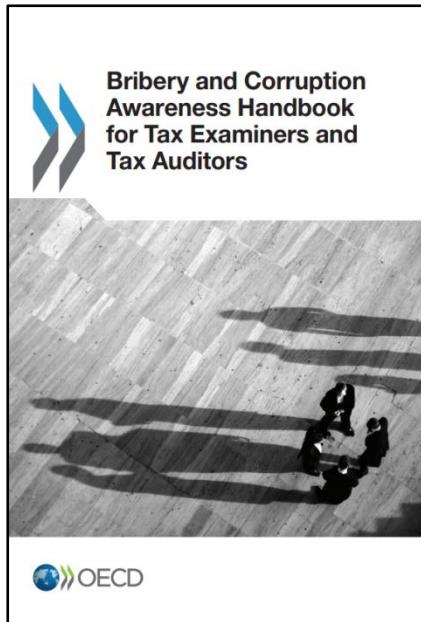
Published: 2017

🔗 Download link:

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

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



Download link:

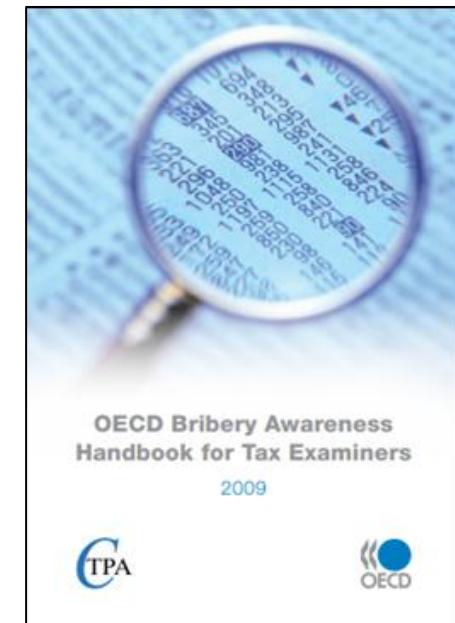
<https://www.oecd-ilibrary.org/docserver/9789264205376-en.pdf?expires=1679080009&id=id&accname=guest&checksum=7E0EEB5732774E9660B9A88266C141D5>

OECD Bribery Awareness Handbook for Tax Examiners (2009)



Download link:

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





THANK YOU!

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