



# TAX CRIME CAPACITY BUILDING

Supporting developing jurisdictions' fight against  
tax crime and other financial crimes



FEDERAL ADMINISTRATION OF PUBLIC REVENUE (AFIP) - ARGENTINA



01

10 GLOBAL PRINCIPLES

02

TASK FORCE ON TAX CRIMES AND OTHER CRIMES

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

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

Enforces THE LEAST

10 GLOBAL PRINCIPLES

Enforces THE MOST



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.

Specialty Programme: Anti-Money Laundering: Current Trends, Prosecutions, and the Challenges presented by Crypto Assets, 6-15 June, 2022.

Foundation Virtual Programme: Conducting Financial Investigations, October 2022.



# OECD TASK FORCE ON TAX CRIMES AND OTHER CRIMES

OECD Academy

OECD Online courses and seminars

TIWB / Expert Facilitators



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



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

442

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 ONLINE COURSES AND SEMINARS

### OECD FREE ONLINE COURSES

- BEPS - Minimum Standards
- BEPS Actions 2, 3, 4 and 12: hybrids, interests and CFCS
- The Multilateral Instrument
- Automatic Exchange of Information
- Beneficial Ownership
- Responses to Covid-19: Recovery Period Planning
- Enterprise Risk Management: the essentials (ERM)
- Money laundering and terrorist financing indicators
- Exchange of information on request
- Introduction to tax treaties
- Implementing the VAT standards and guidelines
- Tax crime investigation maturity model
- 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



**Bespoke  
training**

**Effective  
Case  
Resolution**

Support establishment of digital forensic labs

Tax Crime investigation manual & case management tools

Policy/law development

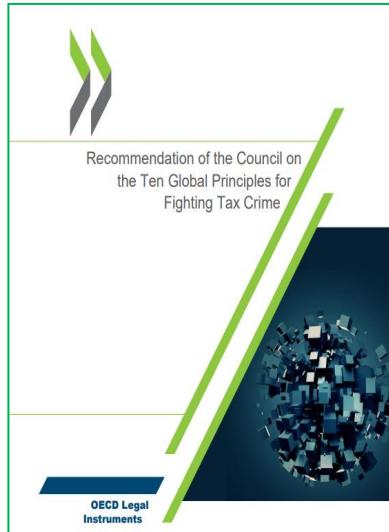
Operationalising whole of government approaches

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

Assistance

Host Administration	Partner Administration	Progress Update as of February 2023
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

Assistance



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

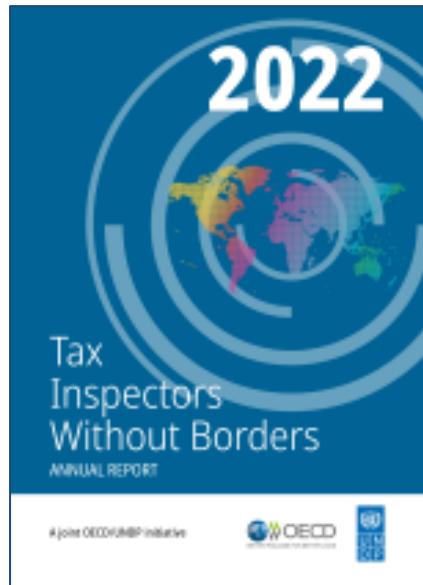
Published: 2021

 Download link:

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

## HANDBOOKS AND REPORTS

Assistance



### Tax Inspectors Without Borders Annual Report 2022

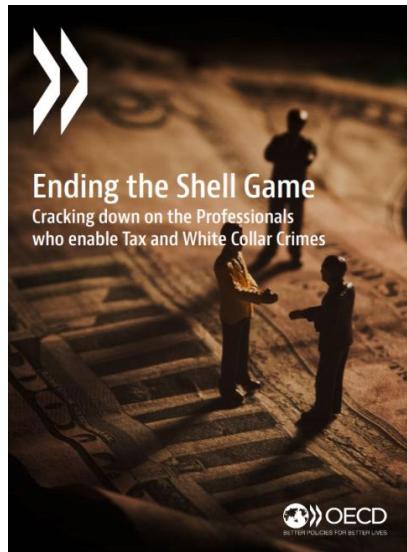
Published: 2022

Download link:

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

## HANDBOOKS AND REPORTS

Assistance



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

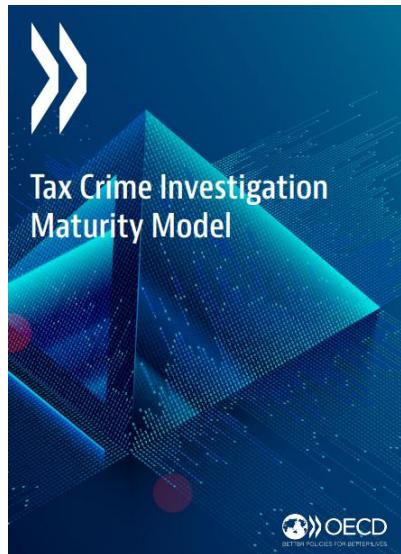
Published: 2021

 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

Assistance



### Tax Crime Investigation Maturity Model

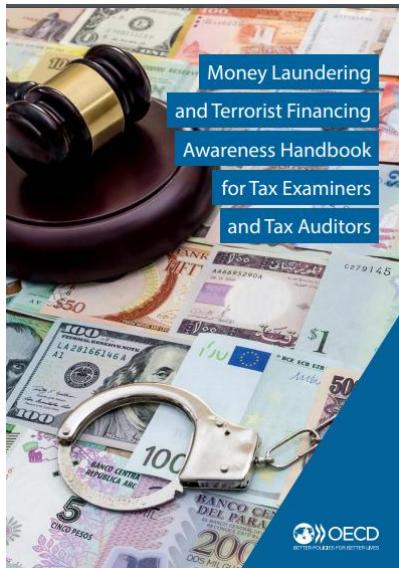
Published: 2020

Download link:

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

## HANDBOOKS AND REPORTS

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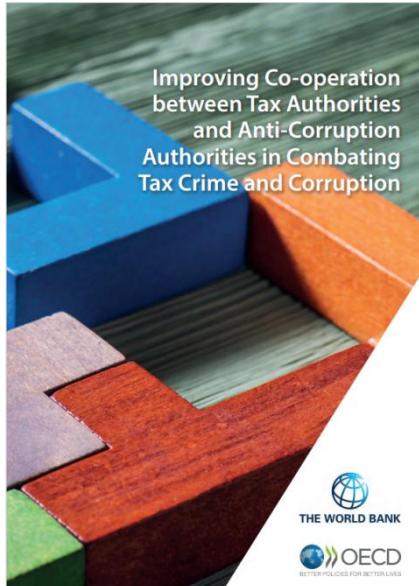


### Money Laundering and Terrorist Financing Awareness Handbook for Tax Examiners and Tax Auditors

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>

## HANDBOOKS AND REPORTS

Assistance

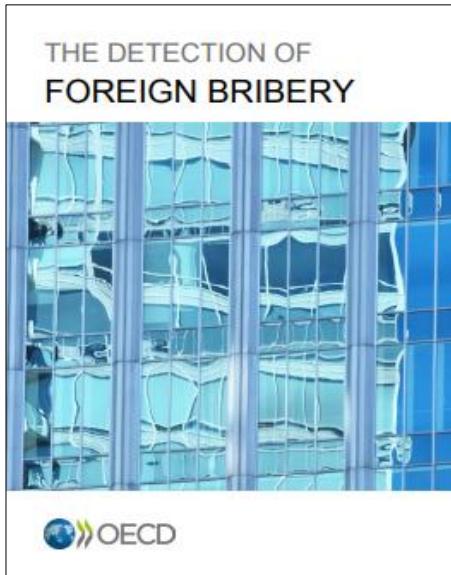


**Guide for reference:  
“Fighting Tax Crime: THE TEN GLOBAL PRINCIPLES”**

**Published: 2017**

 **Download link:**

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



### The Detection of Foreign Bribery

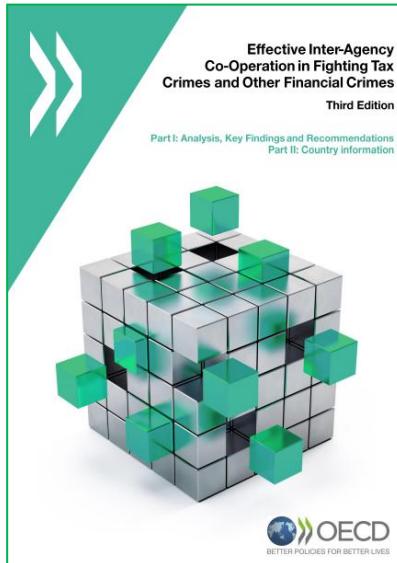
Published: 2017

🔗 Download link:

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

## HANDBOOKS AND REPORTS

Assistance

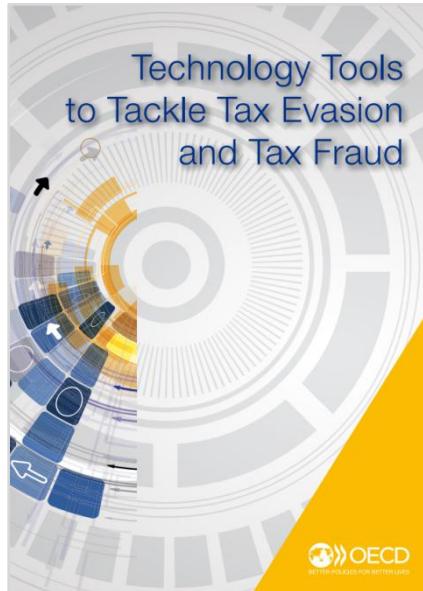


### **Effective Inter-Agency Co-Operation in Fighting Tax Crimes and Other Financial Crimes Third Edition**

**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

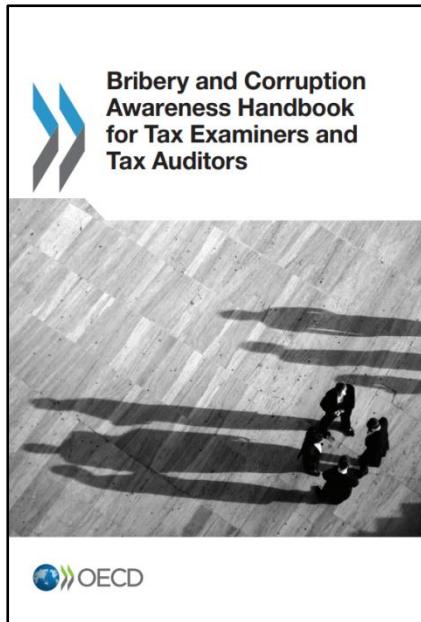
Published: 2017

🔗 Download link:

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

## HANDBOOKS AND REPORTS

Assistance



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



Download link:

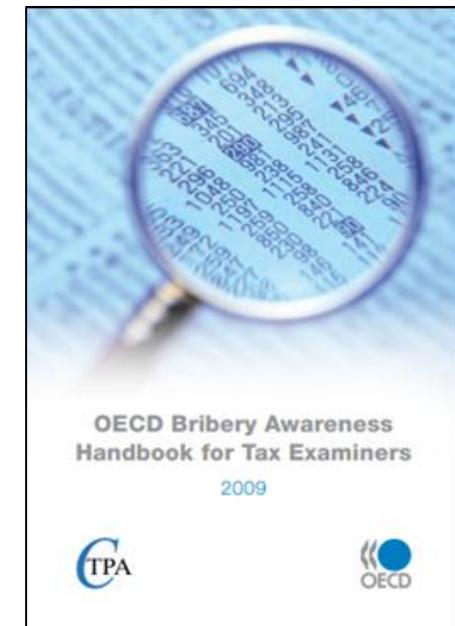
<https://www.oecd-ilibrary.org/docserver/9789264205376-en.pdf?expires=1679080009&id=id&accname=guest&checksum=7E0EEB5732774E9660B9A88266C141D5>

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



Download link:

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





# THANK YOU!

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