

**Centre for Tax Policy and Administration  
Committee on Fiscal Affairs**

**Task Force on Tax Crimes and Other Crimes**

**Fighting Tax Crime: The Ten Global Principles**

**Country Survey Template**

This document comprises a survey for benchmarking jurisdictions' compliance with the OECD Ten Global Principles for Fighting Tax Crime.

OECD Tax and Crime (E-mail: [OECD.TaxandCrime@oecd.org](mailto:OECD.TaxandCrime@oecd.org))

**JT03500966**

# Ten Global Principles for Fighting Tax Crime – Country Survey

## Background

In June 2022, the OECD strengthened its role as a leading standard setter on combatting illicit financial flows through the publication of the [Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime](#). This landmark OECD Recommendation offers the first comprehensive global standard on combatting tax crimes, by setting out the ten essential legal, institutional, administrative, and operational frameworks necessary to effectively prevent, detect, investigate, and prosecute tax crimes, and to recover the proceeds of those crimes.

This new Recommendation complements and strengthens the previously published Ten Global Principles guidance document by converting it into an official OECD standard, included in the [Compendium of OECD Legal Instruments](#). The Recommendation is supported by a [practical guide](#) on implementation, designed to support jurisdictions' application of the Ten Global Principles to their domestic tax crime frameworks, including strategies for tackling professionals who enable tax and white-collar crimes and fostering international co-operation in the recovery of assets. The guide includes "country chapters" which benchmark the domestic tax crime frameworks of jurisdictions against the Ten Global Principles.<sup>1</sup>

## Purpose

In an effort to expand participation of a broader range of jurisdictions in this guide, the OECD Task Force on Tax Crime Secretariat is collecting information on how jurisdictions from all geographical regions meet the OECD's Council Recommendation on the Ten Global Principles for Fighting Tax Crime. Results of the survey will be compiled into a country chapter (drafted in co-operation with the responding jurisdiction) and added to the compendium of the practical guide.

Responses to this survey may also be incorporated into future projects and publications of the OECD Task Force on Tax Crimes and other Crimes.

## Survey guidance

**All questions relate to criminal tax matters rather than civil tax matters.** The scope of the survey relates to income tax and value added tax / goods and services tax. **Customs, excise and social security tax are excluded.** In this survey, "income tax" refers to direct taxes imposed on the income of individuals and the income / profits of entities such as corporate tax.

---

<sup>1</sup> These country chapters are available online, in [English](#) and [French](#).

If you have a federal system and the sub-national states / provinces have their own criminal tax law or competence for tax crime investigations, please also include their data to the extent possible.

**Please note that completion of this survey will require consultation between the tax administration and all other agencies responsible for combatting related financial crimes (e.g. police, prosecutor’s office, judiciary, financial intelligence unit, anti-corruption authorities, asset recovery authorities, antimoney laundering authorities, etc.).**

Please answer questions to the extent that data is available, and provide any explanation you think necessary. In respect of questions asking for statistical data, if it is not possible for your jurisdiction to provide statistical data for a particular question, please respond “data not available.”

Please complete this survey before **[insert date]** return it to [OECD.TaxandCrime@oecd.org](mailto:OECD.TaxandCrime@oecd.org).

<b>Country responding</b>	
<b>Contact Point (i.e. person responsible for coordinating your jurisdictions’ response</b>	<b>Name:</b> <b>Position:</b> <b>Agency:</b> <b>Email:</b> <b>Tel:</b>

## Principle 1. Ensure that violations of tax offences are criminalised by:

- a) having legal frameworks in place that criminalise some violations of tax laws by natural persons;
- b) making available effective criminal sanctions that apply in practice to natural persons who violate tax laws;
- c) having a penalty regime in place for legal persons who violate tax crimes; and
- d) ensuring that professionals who enable tax crimes are also subject to criminal liability.

### 1.1 Criminal Tax Offences

List the tax offences in your jurisdiction, completing the attached template: brief description of the offence, the minimum and maximum criminal sanction that can be imposed (including incarceration and/or fines) and the statute of limitations.

Please do not include information on tax offences related to customs, excise duties or social security.

Tax offences	Offences related to income tax		Offences related to VAT/GST	
Description of the offence (Please provide a legislative reference with each offence)	[Example: Providing false information in an income tax return - Section 24, Tax Code]	[Add more rows as needed]	[Example: Obtaining tax refund by fraudulent pretences - Section 29, VAT Law]	[Add more rows as needed]
<i>Mens rea</i> element of each tax offence (i.e. does the offence require intention? recklessness? negligence?)	[Example: intentionally providing... recklessly providing... strict liability offence, etc.]			
Minimum criminal sanction (including terms of imprisonment, fines, availability of suspended sentences, community service, etc.)	[Example: fine of 100 penalty units where 1 penalty unit = EUR 10]			
Maximum criminal sanction (including terms of imprisonment, fines, availability of suspended sentences, community service, etc.)	Example: fine of EUR 50 000]			
Availability of non-criminal sanctions (e.g. administrative and/or civil sanctions for tax offences (e.g. debarment from public procurement projects, business prohibition orders, reparations, administrative fines, etc.)	[Example: mandatory debarment from participation in public procurement contracts for three years; prohibition on acting as director of a company for five years]			
Statute of limitations (including the point at which the SoL begins availability to suspend, extend, or restart the limitation period)	[Example, six years with option to extend by two years upon application to the court]			

### 1.2 Legislation

If your country has an English version of this legislation available, please provide it (i.e. in PDF, or a link to legislation that is available online). PLEASE DO NOT TRANSLATE LEGISLATION IN RESPONSE TO THIS QUESTION.

### 1.3 Defences

Do any defences or exceptions apply to tax offences in your jurisdiction? If so, please describe them. Please provide a legislative reference as well.

#### 1.4 **Liability of legal persons**

In your jurisdiction, is it possible to hold legal entities (such as companies) criminally liable for tax offences? If so, please state what types of criminal sanctions can be imposed on legal entities. If your country has an English version of this legislation available, please provide it (i.e. in PDF, or a link to legislation that is available online). Please do not translate legislation in response to this question.

#### 1.5 **Nationality jurisdiction**

In what way does your legal system establish nationality jurisdiction over natural and legal persons for tax crimes?

- a. *Natural Persons* (e.g. are tax crimes extraterritorial? For example, can your country exercise jurisdiction over its citizens and residents that commit a tax offence entirely outside of its territory?)
- b. *Legal Persons* (e.g. how does your country establish nationality jurisdiction over legal persons? When they are registered within your territory? Please provide a legislative reference.)

#### 1.6 **Professional Enablers**

Do you have a criminal penalty regime for professional enablers or intermediaries that aid, abet, facilitate, and/or enable the commission of a tax offence by another? If so what is the maximum penalty? Please provide a legislative reference.

#### 1.7 **Settlements**

Does your jurisdiction make settlements available for individuals and/or legal persons for tax offences? If so, please describe these and provide a legislative reference.

#### 1.8 **Deferred prosecution agreements**

Does your jurisdictions make deferred prosecution agreements available for individuals or legal persons for tax offences? If so, please describe these and provide a legislative reference.

#### 1.9 **Availability of tax deductions for civil and criminal sanctions**

Does your jurisdiction allow tax deductions or corrections for civil or criminal sanctions imposed in tax crime cases (e.g. fines, restitution orders, confiscation, reparation payments; the creation of integrity funds, or any other financial sanctions)? Please complete the table including relevant legislation references.

	Deductions for criminal sanctions		Deductions for non-criminal sanctions	
a. Yes/No				
b. If yes, to what extent offenders can reduce the amount they pay in financial penalties through deductions?				
c. How many times did this occur in practice in the last three calendar years				

**1.10 Enforcement Statistics:**

Please complete the below table based on statistics maintained by your jurisdictions. This table is provided as a template only – please feel free to adjust it to align with statistics maintained by your jurisdiction. Where your jurisdiction does not maintain such statistics, please state this by indicating N/A.

NATURAL PERSONS				2021	2020	2019
a. Total number of <b>concluded tax crime investigations</b>						
b. Total number of <b>prosecutions</b> of natural persons for tax crimes						
c. Total number of <b>convictions</b> of natural persons for tax crimes (count each time an offender was found guilty of an individual offence in a first instance/trial court decision)						
d. Total number of <b>acquittals of natural persons</b> for tax crimes						
e. Total number of <b>finest imposed on natural persons respect of tax crimes</b>						
f. Total amount of <b>underlying tax evaded</b> by natural persons (counting on the basis of convictions for tax crimes)						
g. Total number of <b>criminal convictions</b> of individuals for tax crimes where the offender received a <b>prison sentence</b>						
h. <b>Length of prison sentences</b> imposed for tax crimes						
<b>Length of prison sentence</b>	<b>&gt;0 – 3 years</b>	<b>&gt;3 – 5 years</b>	<b>&gt;5 – 8 years</b>	<b>&gt;8 years</b>		
Number of times imposed in 2021						
Number of times imposed in 2020						
Number of times imposed in 2019						
i. Alternate criminal sanctions imposed on natural persons						
List of other sanctions imposed	Number of times imposed in 2021	Number of times imposed in 2020	Number of times imposed in 2019			
LEGAL PERSONS (if applicable)				2021	2020	2019
j. Total number of <b>concluded investigations against legal persons</b> for tax crimes						
k. Total number of <b>prosecutions or proceedings against of legal persons</b> for tax crimes						
l. Total number of <b>convictions or administrative outcomes involving legal persons</b> for tax crimes						
m. Total number of <b>finest imposed on legal persons respect of tax crimes</b>						
n. Total amount of <b>underlying tax evaded</b> by legal persons (counting on the basis of convictions for tax crimes)						

**1.11 Additional comments:**

Do you have any other comments that you wish to make with respect to the criminalisation of tax offences?

## Principle 2. Devise a strategy for addressing tax crimes, which includes:

- a) the identification of existing and emerging risks and threats; and
- b) mechanisms for the regular review and monitoring of the implementation and effectiveness of the strategy.

### 2.1 Tax Crime Strategy

Does your jurisdiction have a strategy for responding to and fighting tax crimes? If yes, please provide a general description of this strategy including:

- a. the government agency(ies) responsible for coordinating the strategy;
- b. the government agencies consulted in devising the strategy;
- c. any consultation that takes place with the private sector and/or NGOs;
- d. the key elements of the strategy; and
- e. how the strategy is monitored/reviewed to ensure effectiveness.

### 2.2 Threat Assessment

Does your tax agency undertake a **periodic threat assessment**? If so, please describe:

- a. the methodology;
- b. the sources of data that are used to create it;
- c. the agencies consulted;
- d. key elements of the threat assessment; and
- e. how often the threat assessment is updated.

### 2.3 Communications strategy

Does your jurisdiction have a strategy for communicating successful prosecutions of tax crimes to the public? (e.g. press releases, publication of court judgments, awareness raising campaigns, etc.) If so, please briefly describe or provide a link to examples (maximum 300 words).

**2.4 If you have an example of how a tax crime strategy was successfully implemented and addressed a particular risk, please briefly describe this (limit 300 words).**

## Principle 3. Ensure that competent authorities have adequate powers to effectively detect, investigate, and prosecute tax crimes

**3.1 Please complete the below table on availability of enforcement powers to the agency responsible for investigating tax crimes.**

Power of tax crime investigation agency to:	Availability (Please indicate whether agency has full direct powers, indirect powers via another agency; or no powers)	Comments
Search property and seize physical evidence such as books and records	[e.g. full direct power]	[e.g. upon application to the court for a warrant]

Obtain documents from third parties		
Interview		
Inquire (e.g. power of coercion/inquiry)		
Intercept mail and telecommunications		
Conduct covert surveillance		
Search and seize computer hardware, software and electronic storage media		
Arrest		

### 3.2 *Digital media*

If your jurisdiction is facing legal challenges or working on solutions with regard to search and seizure of digital media, please briefly describe the challenge and / or solution?

### 3.3 *Professional privilege*

- a. What is the definition of legal professional privilege?
- b. How does legal professional privilege impact the investigation of tax crimes?
- c. Do any other professional secrecy obligations affect the investigation of tax offences (such as privilege for accountants or tax advisors)?

## Principle 4. Provide competent authorities with adequate powers to freeze, seize, and confiscate assets:

[linked to the enforcement of tax crimes, in accordance with their domestic legal frameworks<sup>2</sup>](#)

### 4.1 *Freezing assets linked to tax crimes:*

- a. What legislation governs the freezing of assets?
- b. What is the legal threshold for freezing assets? (e.g. reasonable suspicion or a crime, balance of probabilities, etc.)
- c. Which agency or agencies are responsible for freezing assets? (e.g. independent power of police, or police power pursuant to a court order, etc.)
- d. Does your jurisdiction permit the rapid (between 24 and 48 hours) freezing of assets from a tax crime?

### 4.2 *Seizing assets linked to tax crimes:*

- a. What legislation governs the seizing of assets linked to tax crimes?
- b. What is the legal threshold for seizing assets? (e.g. reasonable suspicion or a crime, balance of probabilities, etc.)
- c. Which agency or agencies are responsible for seizing assets? (e.g. independent power of police, or police power pursuant to a court order, etc.)

<sup>2</sup> Freezing / seizing is used to temporarily prevent the movement of assets pending the outcome of a case. Confiscation is used after the final outcome of a case, as a final measure that permanently deprives criminals from accessing assets obtained from a crime.

### 4.3 **Confiscating assets linked to tax crimes:**

- a. What legislation governs the confiscation of assets linked to tax crimes?
- b. What is the legal threshold for confiscating assets? (e.g. does your jurisdiction allow non-conviction based confiscation?<sup>3</sup>) If so, in what circumstances?
- c. Which agency or agencies are responsible for seizing assets? (e.g. independent power of police, or police power pursuant to a court order, etc.)
- d. Does your jurisdiction allow extended confiscations?<sup>4</sup> If so, in what circumstances? Please also provide a legislative / agency policy reference if possible.
- e. Does your jurisdiction make use of value-based confiscations?<sup>5</sup> If so, in what circumstances? Please also provide a legislative / agency policy reference if possible.
- f. Does your jurisdiction make use of third party confiscations?<sup>6</sup> If so, in what circumstances? Please also provide a legislative / agency policy reference if possible.

### 4.4 **Asset Confiscation in Practice**

Please complete the following table (or provide any other data your jurisdiction maintains with respect to the seizure of assets in criminal tax matters).

	2021	2020	2019
Total value of assets <i>frozen</i> in connection with criminal tax matters			
Total value of assets <i>seized</i> in connection with criminal tax matters			
Total value of assets <i>confiscated</i> in connection with criminal tax matters			

## Principle 5. Put in place an organisational structure with defined responsibilities for fighting tax crimes and other financial crimes

Under this section, we ask that you please provide a description of the role of each agency in fighting financial crime, so that other countries understand at a general level the respective role of the different agencies in your country. If an agency does not exist, please state this.

### 5.1 **Civil Tax Authority**

Please describe the role and structure of the civil tax authority.

### 5.2 **Agency responsible for tax crime investigations**

- a. Please select the option that applies in your country:
  - Tax crime investigations are conducted by specialist unit or division within the civil tax authority (separate from the unit handling civil tax matters)

<sup>3</sup> Non-conviction based confiscation means the power to seize assets without a criminal trial and conviction.

<sup>4</sup> Extended confiscation is an action that involves not only confiscating property associated with a specific crime, but also additional property which the court determines constitutes the proceeds of other crimes.

<sup>5</sup> Value-based confiscation is a method of confiscation that enables a court to impose a pecuniary liability equivalent to the amount of the criminal proceeds, such as a fine.

<sup>6</sup> Third party confiscation is a measure made to deprive someone other than the offender – the third party – of criminal property.

- Tax crime investigations are conducted by a specialist tax agency outside the civil tax authority
  - Tax crime investigations are conducted by the police
  - Other (please describe)
- b. Please describe the role and structure of the unit/agency responsible for tax crime investigations. How does this unit/agency work together with the civil tax authority and police?
- c. Please tick one of the following boxes to indicate which applies in your country:
- The agency conducting tax crime investigations also directs the investigation
  - Tax crime investigations are directed by a public prosecutor or judge
- d. Do you have any other comments on the agency responsible for tax crime investigations?

### 5.3 **Customs administration**

- a. Please describe the role and structure of the customs administration in your country.
- b. Please tick one of the following boxes to indicate which applies in your country:
- Customs investigations are conducted by the customs administration
  - Customs investigations are conducted by a specialist agency outside the customs administration
  - Customs investigations are conducted by the police
  - Other
- c. Please tick one of the following boxes to indicate which applies in your country:
- The agency conducting customs investigations also directs the investigation
  - Customs investigations are directed by a public prosecutor or judge
- d. Do you have any other comments on your jurisdiction's customs administration?

### 5.4 **Police**

Please describe the role and structure of the police in your country.

### 5.5 **Specialist financial crime agencies**

Please tick one or more boxes below to indicate whether your country has a specialist agency or unit within the police with responsibility for:

- Criminal intelligence
- Stolen asset recovery
- Combating serious fraud
- Combatting corruption
- Other [please list]

Where you have ticked any of the above boxes, please provide a brief description of the role and structure of the specialist financial crime agency.

## 5.6 *Prosecution*

- a. Please describe the role and structure of the criminal prosecutions authority in your country.
- b. Please tick one of the following boxes to indicate which applies in your country:
  - A central prosecution authority exists which also has responsibility for directing or conducting criminal investigations
  - A central prosecution authority exists which does not have responsibility for directing or conducting criminal investigations
  - Law enforcement agencies such as the police or civil tax authority (in countries where the tax administration has the power to investigate/prosecute tax crimes) may prosecute criminal offences directly
- c. Please tick one of the following boxes to indicate which applies in your country:
  - Financial crimes including tax crime, corruption and money laundering are prosecuted by general prosecutors
  - Financial crimes including tax crime, corruption and money laundering are prosecuted by specialist financial crime prosecutors, which prosecute all forms of financial crime
  - The following forms of financial crime are prosecuted by prosecutors who specialise wholly or mainly on that type of financial crime (tick which apply):  tax crime;  corruption;  money laundering.

Comments:

## 5.7 *Financial Intelligence Unit*

- a. Please describe the role and structure of the Financial Intelligence Unit in your country.
- b. Please tick one of the following boxes to indicate which applies in your country:
  - The FIU is established within the police or public prosecutor's office
  - The FIU is established within the financial regulator or central bank
  - The FIU is established as an independent agency under the Ministry of Finance
  - The FIU is established as an independent agency under the Ministry of Justice

Comments:

## 5.8 *Financial supervisor*

Please describe the role and structure of the financial regulator in your country, and in particular any responsibilities relevant to tax crime or other financial crime.

## 5.9 *Other*

Please describe the role and structure of any other agency in your country which plays a key role in combating financial crimes.

**5.10 Please provide a brief summary of the following registers or other official mechanisms for holding ownership information in your country. Indicate whether these are maintained on a national, regional or local level.**

- a. **Companies Register:** Please provide a description of your country's arrangements for a register of companies and other legal persons, or other official mechanism for holding ownership information, together with a brief outline of the information that is held.
- b. **Land Register:** Please provide a description of your country's arrangements for a register of ownership of land, or other official mechanism for holding ownership information, together with a brief outline of the information that is held.
- c. **Register of the assets and income of public officials:** Please provide a description of any register maintained in your country of the assets and income of public officials, including the identity of the authority maintaining the register and a brief outline of the information that is held.

**Principle 6. Provide adequate resources to competent authorities in order to support:**

- a) the development of robust organisational structures and governance;
- b) appropriate training and development of staff; and
- c) IT infrastructure, access to data, and use of appropriate analytical resources.

**6.1 Budget for the enforcement tax crimes**

- a. Where possible, state the annual budget allocated for the enforcement of tax crimes for the past three years (i.e. any budget allocated to the investigation, prosecution and recovery of assets linked to tax crimes).
- b. Is the budget for the enforcement of tax crimes performance based?
- c. How many staff in each relevant agency or unit are responsible for tax crime and investigations and prosecutions (please answer on the basis of full time equivalent staff numbers, answering separately for each relevant agency)?
- d. If you calculate an estimate of return on investment for the enforcement of tax crime, please state what it is (e.g. for every dollar of budget allocated, the tax and penalties collected or tax evasion prevented is two dollars).
- e. If you calculate an estimate of the tax gap, please state what it is and if possible the component attributable to tax offences (separately for income tax and VAT if relevant).
- f. Do you have performance targets or estimates for tax crime investigation? If so, please state what they are.

**6.2 Training**

Please briefly describe the training provided to tax crime investigators and prosecutors (where different). Where possible, please include (i) topics covered, (ii) frequency of training, (iii) length of training, (iv) specialized training, (v) different levels of training, (vi) training with non-tax stakeholders, and (vii) international training.

### 6.3 Databases/sources of information available to tax crime investigators

Please complete the below table indicating the level of access tax crime investigators have each of the below databases (and any others you choose to add).

Database	No access, access on request, or direct access	Comments
Company formation/ ownership registry		
Land Registry		
Registry of citizens		
Tax databases		
Customs databases		
NZP databases		
Judicial databases		
Suspicious transaction/activity report databases		
Car registry		
Boat registry		
Database of bank accounts		
Others? Please add.		

## Principle 7. Designate tax crimes as a predicate offence for money laundering

**7.1 Are tax crimes a predicate offence for money laundering in your jurisdiction? If so, what year were they added?**

**7.2 Which of the following approaches are used in your jurisdiction to define predicate offences: the “all crimes” approach, “threshold” approach, the “list” approach or a combination of these approaches?**

*NB: The “all crimes” approach designates all criminal offences as predicate offences; the threshold approach designates a specific threshold (either the category of serious offences or the level of the penalty) which if met denotes that the crime is a predicate offence; the list approach a where the predicate offences are specifically mentioned in a list of criminal offences.*

**7.3 If the “threshold” approach is applicable in your jurisdiction, please specify this threshold.**

**7.4 Does your money laundering offence require jurisdiction over the predicate offence (i.e. the tax crime) as well?**

e.g. Could you bring a money laundering prosecution where the tax crime is committed by a foreign citizen in a foreign jurisdiction but the money is laundered through your jurisdiction so there is no nationality or territorial jurisdiction over the *predicate* offence, but the money laundering itself occurred within your jurisdiction?

**7.5 Since tax crimes were included as a predicate offence, what has been the impact for fighting tax crimes?**

e.g. Better inter-agency co-operation, better access to information, more resources, increase in prosecutions?

**7.6 Has your jurisdiction successfully prosecuted any cases of money laundering predicated on a tax crime? If so, please provide any available enforcement data and/or case studies.**

**Principle 8. Establish effective legal, administrative, institutional, and operational frameworks for domestic inter-agency co-operation, including:**

- a) reporting and information sharing by tax authorities of suspicions of tax crimes and other financial crimes, including corruption, money laundering and terrorism financing, arising out of the performance of their duties, to the appropriate domestic law enforcement authorities and, where applicable, to the Financial Intelligence Units;
- b) reporting and information sharing between all appropriate domestic authorities, including law enforcement authorities, with respect to the enforcement of tax crimes and other financial crimes within their respective mandates; and
- c) mechanisms to support enhanced forms of co-operation among tax authorities, competent authorities, and other appropriate domestic law enforcement authorities responsible for enforcing financial crimes, such as joint operations and taskforces, parallel investigations, staff secondments, co-ordination fora, and joint intelligence centres.

Under this section, you will be asked to complete information on the extent to which different financial crime authorities are (a) able to make reports of suspicions of crime to each other; and (b) able to share information related to suspected financial crimes with each other. For the purpose of this section:

- Assume that the report or information exchanged is entity or person specific.
- Except where stated otherwise, assume that the report and information is being shared for criminal investigative purposes
- Please still respond even if the sending and receiving parties work within the same agency/administration (e.g. If tax crime investigations are carried out by the civil tax authority, please provide a rating based on how the team/unit handling civil tax matters within the tax administration can report and share information with the team/unit responsible for civil tax investigations within the tax administration). Similarly, where the police is responsible for both tax crime investigations and corruption investigations, provide information based on how the teams/units responsible for investigating each crime can report and share information with each other. Where it is the same team please choose “direct access to information”.
- Please include (by way of footnotes, or comments underneath) any additional explanatory notes relevant to each rating (e.g. the purpose for which exchanged information can be used and any provision that may impact its ability to exchange – for example, stage or type of investigations, limitations on ability to share information on suspicious activities or transactions.)

- If there is another agency not named in the table and that is relevant in your country, please identify, include and explain the rating for it in your response.

### 8.1 Models for reporting suspicions of financial crime detected in the course of official to duty to the competent authority

Please complete the table below to show the requirements on different financial crime authorities to *report* suspicions of crime detected in the course of their work to the competent authority.

Rating	Definition
<b>Reporting Prohibited</b>	Unable to report suspicions of crime to the competent authority
<b>Discretionary reporting (DSS)</b>	Able to report but not required to do so. <i>This rating means that the agency (e.g. tax administration) is legally able to report suspicions of a crime (e.g. corruption) detected in the course of their work to the competent authority (e.g. corruption investigation authority) but is not required to do so.</i>
<b>Mandatory Reporting</b>	Able to provide information, on request and spontaneously without discretion. <i>This rating means that the agency is in a position to provide information upon request and is also required to provide relevant information spontaneously to another agency.</i>

Authority sending the report of suspected crime	Authority receiving the report of suspected crime					
	Tax administration for civil tax assessments	Agencies investigating tax offences	Customs administration	Police or public prosecutor investigating non-tax offences	Financial Intelligence Unit	Corruption investigation authority
Tax administration		<i>[e.g. Mandatory Reporting]</i>				
Customs administration				<i>[e.g. Discretionary reporting]</i>		
Police or public prosecutor						
Financial Intelligence Unit						
Corruption investigation authority						
Financial regulator						
Other agency [please list]						

### 8.2 Information sharing between relevant financial crime authorities

Please complete the table below to show the information-sharing between agencies, using the following ratings:

Rating	Definition
<b>Sharing Prohibited</b>	Unable to provide information.
<b>On Request</b>	Able to provide information on request
<b>Discretionary Spontaneous Sharing (DSS)</b>	Able to provide information on request and spontaneously with discretion. <i>This rating means that the agency is in a position to provide information on request and that furthermore there are legal gateways in place that allow, but do not require the agency to provide information spontaneously to another agency.</i>
<b>Mandatory Spontaneous Sharing (MSS)</b>	Able to provide information, on request and spontaneously without discretion. <i>This rating means that the agency is in a position to provide information upon request and is also required to provide relevant information spontaneously to another agency.</i>

<b>Direct Access</b>	Direct access to the information (for recipient)
----------------------	--

### Models for sharing information related to tax crime and other financial crimes

		Authority receiving information					
		Tax administration for civil tax assessments	Agencies investigating tax offences	Customs administration	Police or public prosecutor investigating non-tax offences	Financial Intelligence Unit	Corruption investigation authority
Authority providing information	Tax administration		[e.g. Direct Access]	[e.g. On request]			
	Customs administration						
	Police or public prosecutor						
	Financial Intelligence Unit						
	Corruption investigation authority						
	Financial regulator						
	Other agency [Please list]						

Additional comments on limitations or restrictions associated with sharing between different agencies:

### 8.3 Training in the indicators of corruption, money laundering, and tax crime

	Trained on indicators of tax crime (Yes/No)	Trained on indicators of corruption (Yes/No)	Trained on indicators of money laundering (Yes/No)
Tax Authority (civil auditors)			
Tax crime investigators			
Corruption investigators			
Money laundering investigators			

### 8.4 Investigating the tax affairs of taxpayers sanctioned for financial crimes (e.g. fraud, money laundering, corruption, etc.)

- Where an individual (including public officials) or company is sanctioned for corruption, can the civil tax authority re-examine the tax affairs of the offender to ensure taxes have been paid correctly?
- Where the answer to question (a) is yes, please describe the system in place to ensure that the civil tax authority is notified that an individual has been sanctioned for corruption offences (e.g. how is conviction data transferred from the court/prosecutor to the civil tax authority – Is this automatic? Does this happen at all?)
- Where the answer to question (a) is yes, how often does the civil tax authority conduct such checks in practice? Please provide information if available. *Please note this information will not be used to make a direct comparison between countries.*

### 8.5 Availability of enhanced forms of co-operation in combatting tax crimes

Mechanism	Availability (Yes/No)	Additional information (including agencies involved, procedures for co-operation, benefits of co-operation etc.)
Co-operation agreements		
Disclosure of foreign trusts		
Joint operations and taskforces		
Parallel investigations		
Joint intelligence centres		
Secondments and co-location of staff		
Ability to review tax affairs of persons sanctioned for other serious financial crimes		
Multi-agency training		

**8.6 Please describe any technologies or processes that are used to enhance the effectiveness of any of the arrangements for sharing information or enhanced co-operation.**

### 8.7 Public/private partnerships

Please describe any arrangements in your country for enhanced co-operation between the tax authority (or any other agency) and business, the tax profession, academic bodies, or any other organisations relevant to the combating of financial crime.

**8.8 Please provide details of any specialists in computer-based crime based in the tax authority (or any other agency).**

**8.9 Please provide details of any arrangements for inter-agency co-operation in your country that you believe should be included as a “successful practice”.**

*NB: Include any statistics or examples of achievements as a result of the introduction of the arrangements, to support a recommendation that similar arrangements be considered by other countries. In particular, please highlight any successful practices concerning collaboration between tax authorities and anti-corruption authorities.*

### 8.10 Inter-agency co-operation in practice

- Please include examples of cases where any of the arrangements for inter-agency co-operation described above have been successful. *(In particular, please highlight any cases of successful co-operation between tax and anti-corruption authorities.)*
- How is the effectiveness of inter-agency co-operation evaluated? Please describe any improvements that have been made to inter-agency co-operation in your country as a result of formal or informal evaluations.
- Please provide details of any statistics that are available concerning the level of co-operation between agencies which are not included elsewhere in this survey, and whether these statistics

could be included in a published report. *Please note this information will not be used to make a direct comparison between countries.*

- d. What are the challenges your country has seen or experienced in the effective collaboration between agencies in combating financial crime? *(In particular, please highlight any challenges in effective collaboration between tax authorities and anti-corruption authorities.)*

## **Principle 9. Ensure international co-operation mechanisms are available to competent authorities including by:**

- a) ensuring access to all international legal instruments relevant to the enforcement of tax crimes and other financial crimes;
- b) having adequate operational frameworks for effective international co-operation related to the enforcement of tax crimes and other financial crimes.

### **9.1 Is your jurisdiction a Party to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAC)?**

### **9.2 Please list any Mutual Legal Assistance Treaties to which your jurisdiction is a Party, to the extent they allow for MLA in criminal tax matters (e.g. UNCAC).**

### **9.3 With how many other jurisdictions do you have Tax Exchange of Information Agreements (including bilateral double tax treaties or TIEAs, to the extent they allow information exchange for criminal matters)?**

*NB: Secretariat will take the information contained on the Global Forum on Transparency and Exchange of Information EOI portal unless you inform us otherwise and provide updated information here).*

### **9.4 With how many other jurisdictions do you have bilateral Mutual Legal Assistance Treaties that facilitate the exchange of information in criminal tax matters?**

### **9.5 International co-operation in practice**

Please complete the following table to the extent that this information is available for the past three calendar years (or provide any other relevant statistics that you maintain).

		Pursuant to the MAC	Pursuant to bilateral EOI agreements	Pursuant to multilateral MLA agreements	Pursuant to bilateral MLA treaties
Sending requests related to criminal tax matters	Please name the <u>competent authority</u> responsible for <u>sending requests</u> related to criminal tax matters.				

	Number of requests for assistance in criminal tax matters sent to foreign jurisdictions				
	% of those requests that received a response				
	Average response time in days				
Receiving requests related to criminal tax matters	Please name the <u>competent authority</u> responsible for <u>sending requests</u> related to criminal tax matters.				
	Number requests for assistance in criminal tax matters received from foreign jurisdictions				
	% of those requests that your jurisdiction responded to				
	Average response time in days				

**9.6 Are you able to exchange sensitive intelligence with another international agency responsible for tax crime investigations at the pre-investigation stage?**

*If so, on what legal basis? (For example, if you had reliable information from a source about organised crime conducted by person X that was also occurring in jurisdiction Y, could you share that with the tax administration in jurisdiction Y to alert them and speed up their investigation efforts?)*

**Principle 10. Provide fundamental protections and rights to individuals when enforcing tax crimes and other financial crimes including by guaranteeing basic procedural and fundamental rights are in place for individuals suspected or accused of committing tax crimes or other financial crimes**

**10.1 Please complete the below table on the rights of persons suspected or accused of having committed tax crimes.**

Right to:	Available Yes/No	Relevant legislative provision	At what point in time (e.g. from outset of investigation, at all times, upon charges being filed, etc.)
presumption of innocence			
be advised of his/her rights, including a process for ensuring this is done when a civil inquiry turns into a criminal investigation			
remain silent			
access and consult a lawyer and/or entitlement to free legal advice			
interpretation and translation			
be advised of the particulars of what one is accused of			
access documents and case material, also known as a right to full disclosure			
a speedy trial			
protection from <i>ne bis in idem</i> (Double Jeopardy)			

**10.2 In your jurisdiction, is it possible to have civil/administrative tax audits conducted in parallel with criminal investigations? If so, please explain how the rights of a suspect or accused person are protected.**

**10.3 At what point does a civil tax matter become a criminal tax matter?**

Responses to be sent to [OECD.TaxandCrime@oecd.org](mailto:OECD.TaxandCrime@oecd.org) by [Insert Date]