



Sixth OECD Forum on Tax and Crime 5-7 December 2023, Rome, Italy

Statement of Outcomes Issued Jointly by Italy (as host) and the OECD

Maximising Disruption

Disrupting tax and financial criminal activity across borders is a complex and challenging task, requiring coordinated whole-of-government approaches, bringing together all the actors mandated to fight illicit financial flows (IFFs), as well as closer and more real-time international collaboration. This is why over 120 experts on tax crimes and other financial crimes, including the heads of tax crime agencies and other and senior law enforcement authorities from over 46 jurisdictions, met in Rome for the Sixth OECD Forum on Tax and Crime (FTC) to agree measures to enhance international cooperation to tackle tax crime and related IFFs.

Among the priority topics discussed, was the growing use by criminals of new technologies and opaque financial instruments to exploit weaknesses in enforcement frameworks and hide the proceeds of crime, increasingly in real-time. Against this background, participants stressed the importance of international co-operation and highlighted the critical role of the OECD's [Task Force on Tax Crimes and Other Financial Crimes](#) (TFTC). The TFTC is unique as the only international standard setting body on tax crime, bringing together jurisdictions and other financial crime stakeholders to support implementation of the [OECD's Ten Global Principles for Fighting Tax Crime](#) to co-operate on operational and strategic approaches, and to deliver a wide-ranging capacity building programme. Participants highlighted four proposed priority areas for international collaboration:

1. Greater exchange and pooling of knowledge

Participants welcomed the 2021 OECD report on cracking down on the [professional enablers who enable white collar crime](#), newly published reports on Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities and Dividend Tax Fraud as well as a new Virtual Assets Training Toolkit for Tax Crime Investigators. Participants look forward to further collaborative work, including guidance on developing a tax crime investigation manual, a guide to developing national tax crime strategies and an updated version of the Ten Global Principles Guide featuring inputs from around 50 jurisdictions.

2. Developing mechanisms for more systematic real-time co-operation

Participants endorsed a pilot for a new in-person confidential network of law enforcement authorities involved in tax crimes and other financial crimes to meet annually alongside the TFTC meeting. Building on the experiences of the network of the [Joint Chiefs of Global Tax Enforcement](#)



(J5), the focus of the pilot will be on operational collaboration. Participants also welcomed the joint-work with the [Forum on Tax Administration](#) on piloting more systematic use of spontaneous exchange of information and rapid response agreements to tackle cross-border criminal activity. In addition, participants stressed the importance of the implementation by all relevant jurisdictions of the OECD's 2022 [Crypto-Asset Reporting Framework](#), a crucial tool for bringing greater transparency to crypto-assets, making it harder for them to be used to facilitate crime.

3. Strengthening global capacity for tackling tax crime

Participants celebrated the 10th year anniversary of the project of the [OECD Academy for Tax and Financial Crime Investigation](#). Launched in Ostia, Italy, within the Economic and Financial Police School of the Guardia di Finanza, the Academy has played a major role in building global capacity for tackling tax crimes and financial crimes. With the support of a range of donor organisations¹, the Academy has now expanded its global reach with regional centers for Latin America (Argentina), Africa (Kenya), and Asia Pacific (Japan), and pilots successfully underway for South Asia (India) and a Francophone Academy². So far over 2900 officials from 167 jurisdiction have received in-depth training on the core skills necessary to investigate and recover the proceeds of tax crimes. Participants also expressed strong support for the joint [OECD/UNDP Tax Inspectors Without Borders](#) – Criminal Investigation programme, launched in 2022, which currently provides bespoke bilateral technical assistance to 9 jurisdictions, including real-time support to investigators on complex tax crime cases.

4. Enhancing system integrity to reduce opportunities for criminals

Participants also stressed the importance of working collaboratively with the Forum on Tax Administration and other bodies, such as the Financial Action Task Force (FATF), on enhancing system integrity to reduce vulnerabilities, including through the use of new technology tools. In particular, participants expressed interest in engaging with the FTA work on [Tax Administration 3.0](#) on the digital transformation of tax administration and how that could support the prevention of fraud in some areas.

Manal Corwin, Director of the OECD's Centre for Tax Policy and Administration said: "I strongly welcome the call by the participants at the Sixth OECD Forum of Tax and Crime in Rome to step up international co-operation and collaboration to tackle the scourge of tax crime and other financial crimes. In particular, as the economy rapidly digitalises, criminals are finding new ways to carry out tax crimes and other financial crimes, including across borders. It is more important than ever that law enforcement agencies and international organisations work hand-in-glove and increasingly in real-time."

Italy's Deputy Minister of Economy and Finance, Maurizio Leo, said: "We are very proud to have hosted the Sixth OECD Forum on Tax and Crime in Rome, bringing together heads of tax crime, and senior officials

¹ Names of the organisations

² Link to the evaluation report



from other law enforcement agencies and international organisations to agree further priority actions. The Rome FTC also marked the 10th anniversary of the launch of the highly successful international center of the OECD Academy for Tax and Financial Crime Investigation which now has global reach through its three regional centres and new pilot programmes.”

For more background on the OECD, and the TFTC’s Ten Global Principals for Fighting Tax Crime, see <http://www.oecd.org/ctp/crime/about-tax-and-crime.htm>. For more information on the work of the OECD International Academy for Tax and Financial Crime Investigation, see <http://www.oecd.org/ctp/crime/tax-crime-academy.htm>.

Participants warmly thanked Italy for hosting the events and look forward to advancing this important agenda. More information on the publications released this week can be found at: <http://www.oecd.org/ctp/crime/forum-on-tax-and-crime.htm>.



Agenda

Sixth OECD Forum on Tax and Crime

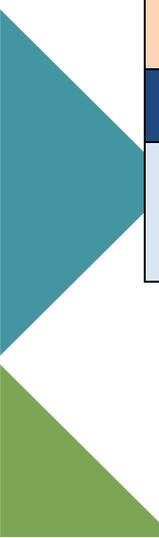
“Maximizing Disruption” - Rome, 5-7 December 2023

DAY ONE - Tuesday 5 December 2023

	Official Opening and Welcome to Italy
14:00-14:30	<ul style="list-style-type: none"> • Official opening: Mr. Andrea De Gennaro, Commander General, Guardia di Finanza • Welcome address: Ms Fabrizia Lapecorella, OECD Deputy Secretary-General • Keynote speech: Mr. Maurizio Leo, Deputy Minister of Economy and Finance
	Session 1: The International Tax Crime Landscape
14:30-16:00	<ul style="list-style-type: none"> • Ms. Grace Perez-Navarro (former Director, OECD Centre for Tax Policy and Administration) will lead a conversation on the changing tax crime landscape with: <ul style="list-style-type: none"> ○ Mr. Jim Lee, Chief, Internal Revenue Service-Criminal Investigation, United States ○ Mr. Richard Las CBE, Chief Investigation Officer and Director of the Fraud Investigation Service, His Majesty’s Revenue and Customs, United Kingdom • Snowball networking session at tables
16:00-16:30	COFFEE BREAK
	Session 2: Capacity Building
16:30-16:40	<ul style="list-style-type: none"> • Mr. Nitin Gupta, Chairperson, Central Board of Direct Taxes, Indian Revenue Service , will deliver a keynote address on capacity building.
16:40-17:30	<p>Capacity Building: The Long Game</p> <ul style="list-style-type: none"> • Ms Sylvia Aluoch Wienert, Advisor, Financial Investigations, GIZ, Germany will chair a panel with representatives with different roles in international tax crime capacity building:



	<ul style="list-style-type: none"> ○ Mr. Ibrahim Rasheed, Director General, Risk Management and Investigation, Maldives Inland Revenue Authority ○ Ms Varsha Singh, Head of Strategy, Planning and International Co-operation, African Tax Administration Forum ○ Mr. Edward Phiri, Acting Commissioner Revenue Assurance, Zimbabwe Revenue Authority
17:30-19:00	WELCOME COCKTAIL
DAY TWO - Wednesday 6 December 2023	
Session 3: Evidence Based Policy Solutions	
09:30-09:45	<p>Opening Remarks:</p> <ul style="list-style-type: none"> ● Mr. Marco Iuvinale, Director International Taxation, Ministry of Economy and Finance, Italy ● Brigadier General Paolo Compagnone; Head of 2nd Department of the Guardia di Finanza Headquarters
09:45-11:30	<p>Deconstructing Major Tax Crimes</p> <ul style="list-style-type: none"> ● Ms Manal Corwin, Director, OECD Centre for Tax Policy and Administration, will chair a discussion breaking down major tax crimes experienced in recent years with: <ul style="list-style-type: none"> ○ Mr. Eric Ferron, Director General, Criminal Investigation, Canada Revenue Agency ○ Mr. Niels Obbink, General Director, Fiscal Intelligence and Investigation Service Netherlands ○ Ms Kristel Siitam-Nyiri, European Prosecutor, European Public Prosecutors Office ● Table discussions on evidenced based policy solutions
11:30-12:00	COFFEE BREAK
Session 4: Effective Co-operation – From Theory to Practice	
12:00-13:30	<p>Operationalising Whole of Government Approaches to Combatting Tax Crime: Focus on trust</p> <ul style="list-style-type: none"> ● Mr. Nilimesh Baruah, Senior Tax Advisor, Head of TIWB-CI, OECD will lead a panel

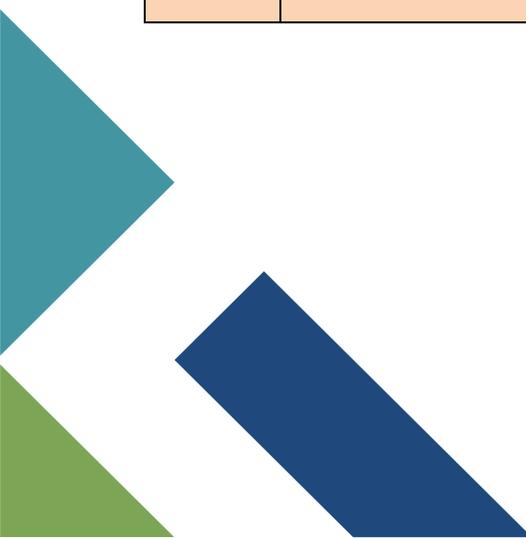




	<p>discussion with:</p> <ul style="list-style-type: none"> ○ Ms Bryndís Kristjánsdóttir, Director, Department of Tax Control and Investigations, Iceland Revenue and Customs ○ Mr. Patrik Lillqvist, Head of Intelligence at the Tax Fraud Unit, Swedish Tax Agency ○ Ms Lina María Rodríguez Barón, Deputy Director of support of the Fight against Customs and Tax Crimes, U.A.E. DIAN National Tax and Customs Directorate, Colombia ○ Ms Yuliana Darmanto, Senior Executive Tax Investigation Division, Directorate of Law Enforcement, Directorate General of Taxes, Indonesia <ul style="list-style-type: none"> ● Table discussions on practical mechanisms to enhance inter-agency co-operation
13:30-15:00	LUNCH
15:00-16:00	<p>The power of EOI tools for fighting tax crime - making the most of the existing frameworks</p> <ul style="list-style-type: none"> ● Mr. Jérôme Fournel Commissioner, General Director of Public Finances, Tax Commissioner of France, will chair a discussion with: <ul style="list-style-type: none"> ○ Mr. Genki Kimura, Deputy Director, Criminal Investigation Division, National Tax Agency, Japan ○ Ms Valerie Schilling, Unit Head, Financial Action Task Force ○ Ms Helma H. Citroen-Dijkmeijer, Head of International Affairs, Netherlands' Fiscal Intelligence and Investigation Service (FIOD)
16:00-16:30	COFFEE BREAK
16:30-17:20	<ul style="list-style-type: none"> ● Table discussions on maximising EOI frameworks
17:20-17:30	Close of Day 2
17:30-23:00	GALA DINNER
DAY 3 – Thursday 7 December 2023	



Session 5: Taking the Global Tax Crime Agenda to the Next Level	
09:30-09:40	<ul style="list-style-type: none"> • Brigadier General Luigi Vinciguerra, 3rd Department of the Guardia di Finanza Headquarters will deliver an opening address.
09:40-09:50	<ul style="list-style-type: none"> • Ms Manal Corwin, Director, OECD Centre for Tax Policy and Administration and • Mr. Tony Cook (IRS) will deliver short remarks on the importance of gender balance in the tax crime ecosystem.
09:50-10:50	<p>Innovations in Tackling Tax Crime</p> <ul style="list-style-type: none"> • Presentations from three jurisdictions on recent innovations: <ul style="list-style-type: none"> ○ <i>Integrating Analytics to Tackle Tax Crime</i>: Mr. Han Hsien Low, Assistant Commissioner, Inland Revenue Authority of Singapore ○ <i>Focus on System Integrity</i>: Mr. John Ford, Deputy Commissioner, Fraud and Criminal Behaviours, Australian Taxation Office ○ <i>The benefits of public-private partnerships</i>: Ms Linda Hamilton, Deputy Director for Organised Crime, Fraud Investigation Service, HMRC, United Kingdom • Questions and comments from delegates
10:50-11:45	<p>Networking for Better Case Outcomes</p> <ul style="list-style-type: none"> • Ms Wazirah Allen, Special Agent, United States IRS-CI, will share her reflections on the impact of the Joint Chiefs of Global Tax Enforcement (J5) and the benefits of closer cross-country alliances • Ms Manal Corwin, Director, OECD Centre for Tax Policy and Administration will introduce proposals to enhance global networking among tax crime investigation authorities
11:45-12:00	<p>Statement of Outcomes and Closing Remarks</p> <ul style="list-style-type: none"> • Mr. Brett Martin will introduce the Sixth OECD Forum on Tax and Crime Outcomes Statement • Ms Manal Corwin and Ms Fabrizia Lapecorella will deliver closing remarks.





List of participants

Participating jurisdictions:

1. Australia
2. Austria
3. Belgium
4. Brazil
5. Canada
6. Chile
7. Colombia
8. Costa Rica
9. Croatia
10. Czechia
11. Estonia
12. Finland
13. France
14. Germany
15. Greece
16. Hungary
17. Iceland
18. India
19. Indonesia
20. Ireland
21. Italy
22. Japan
23. Korea
24. Latvia
25. Liberia
26. Lithuania
27. Luxembourg
28. Malaysia
29. Maldives
30. Netherlands
31. Nigeria
32. Norway
33. Poland
34. Portugal
35. Singapore
36. Slovenia
37. South Africa
38. Spain
39. Sweden
40. Switzerland
41. Tunisia
42. Türkiye
43. Ukraine
44. United Kingdom
45. United States
46. Zimbabwe

International and Regional Organisations:

1. African Tax Administration Forum (ATAF)
2. Commonwealth Association of Tax Administrators (CATA)
3. CARICOM Secretariat
4. Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales (CREDAF)
5. Inter-American Center of Tax Administrations (CIAT)
6. European Public Prosecutor's Office (EPPO)
7. Financial Action Task Force (FATF)
8. International Tax Compact /GIZ- Network for Tax Organisations
9. Pacific Islands Tax Administrators Association (PITAA)
10. World Bank



Tax and Crime reports published during the Forum on Tax and Crime



Dividend Tax Fraud

Raising Awareness of Dividend Stripping Schemes

This report is intended to raise awareness of possible dividend stripping schemes, such as cum-ex and cum-cum. It also details some of the most common modalities of dividend stripping and suggest countermeasures such as improving domestic inter-agency co-ordination and expanding international co-operation mechanisms.



Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities

Pilot Inter-Agency Trust Maturity Model and Trust Perception Survey

This report includes two new pilot tools for enhancing inter-agency trust and whole of government approaches. These are the Inter-Agency Trust Maturity Model, which is a tool for jurisdictions to self-assess the level of maturity of their practices and processes for achieving and maintaining inter-agency trust, and the Inter-Agency Trust Perception Survey, that is intended to help tax and other financial crime authorities understand how they perceive each other and whether they need to work further to improve perceptions and trust.