

**Tax crimes, corruption, money laundering and other illicit flows threaten the strategic, political and economic interests of countries. Illicit financial flows are of concern to all countries, but particularly to developing countries, as they strip resources that could finance their long-term development.**

Criminal activities are dynamic and adapt quickly to take advantage of new opportunities for financial gain, frequently outpacing the legislative changes designed to combat them.

Finding better ways to fight financial crime is especially important in times of economic crisis, when the loss of this income is all the more damaging to governments, businesses and individuals.

Countering these activities requires:

- greater transparency;
- more effective intelligence gathering and analysis; and
- improvements in co-operation and information sharing between government agencies and between countries to prevent, detect and prosecute criminals and recover the proceeds of their illicit activities.



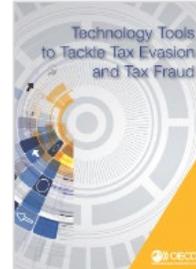
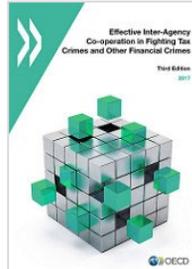
UNODC estimates that criminal proceeds from all illicit activities represent around 3.6% of global GDP or USD 2.1 trillion, with the proceeds from transnational organised crime and drug trafficking amounting to 1.5% of global GDP or USD 870 billion.



### Forum on Tax and Crime

The OECD Oslo Dialogue, launched at the first Forum on Tax and Crime, held in Oslo in March 2011, aims to achieve these objectives and its work is supported by the G20.

The Fifth Forum on Tax and Crime was held in London, 7-8 November 2017. The Forum, which brought together experts from more than 65 countries and international organisations on tax and economic crime areas including tax, customs, anti-corruption, anti-money laundering, police, and prosecutors, underlined the threat that tax and economic crime poses to national and international finances, society, and security.



### **Improving Co-operation between Tax Authorities and Anti-Corruption Authorities in Combating Tax Crime and Corruption** *October 2018*

Drawing on the knowledge and practices of 67 countries, this report is the first comprehensive global study of the legal, strategic, operational, and cultural aspects of co-operation between tax authorities and anti-corruption authorities.

### **Fighting Tax Crime: The Ten Global Principles** *November 2017*

This report sets out the 10 essential principles for effectively fighting tax crimes. It covers the legal, institutional, administrative, and operational aspects necessary for putting in place an efficient system for fighting tax crimes and other financial crimes. It draws on the insights and experience of jurisdictions around the world.

### **Effective Inter-Agency Co-Operation in Fighting Tax Crimes and Other Financial Crimes (Third Edition)** *November 2017*

This report describes the current position in 51 countries as to the law and practice for domestic inter-agency co-operation in fighting tax crimes and other financial crimes including, for the first time, co-operation with authorities responsible for the investigation and prosecution of corruption. It identifies successful practices based on countries' experiences of inter-agency co-operation in practice and makes recommendations for how co-operation may be improved.

### **Shining Light on the Shadow Economy: Opportunities and threats** *September 2017*

This report looks at the impact on the shadow economy of changes in ways of working and business models, the growth of the digital economy and the emergence of new technologies. It sets out a number of examples of effective actions being taken by tax administrations utilising technology, behavioural insights and new sources of data.

### **Technology Tools to Tackle Tax Evasion and Tax Fraud** *March 2017*

This report provides an overview of some of the technology tools that tax authorities have implemented to address tax evasion and tax fraud, focusing on electronic sales suppression and false invoicing. The report also includes a more technical catalogue of these technology solutions, with a view to encouraging other tax authorities that are facing the same types of risks to draw on that experience.

### **Improving Co-operation between Tax and Anti-Money Laundering Authorities** *September 2015*

This report uses survey data to analyse the levels of co-operation between the authorities combatting serious financial crimes such as tax crimes, bribery corruption, money laundering and terrorism financing. More specifically, it assesses various models for the sharing of Suspicious Transaction Reports by the Financial Intelligence Unit with the tax administration, both for criminal and civil purposes.