

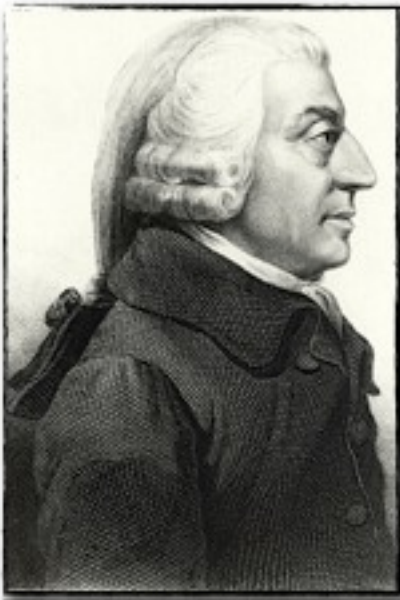
Improving  
**International Cooperation**  
in cartel investigations



**Stefano Gesuelli**

Head of Taxation Unit  
IT Guardia di Finanza  
International Cooperation Office

“The rent of **public lands** has been the **principal source** of the public revenue of many a great nation that was much advanced beyond the shepherd state”



“The rent of **public lands** has been the **principal source** of the public revenue of many a great nation that was much advanced beyond the shepherd state”

Adam Smith, 1776

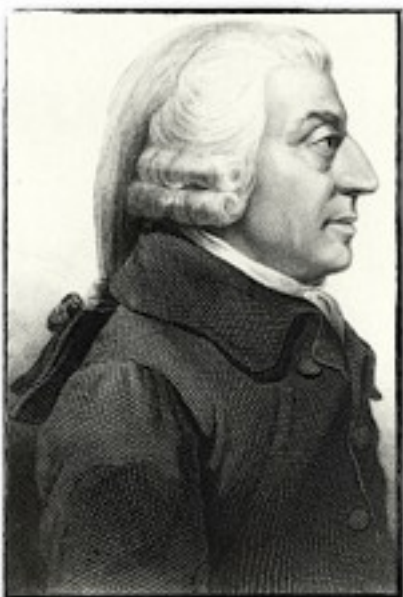
An Inquiry into the Nature and Causes of  
the Wealth of Nations  
Book V, Chapter II, V.2.14

“It's a zero sum game, somebody wins, somebody loses. **Money** itself isn't lost or made, it's simply **transferred** from one perception to another”



“It's a zero sum game, somebody wins, somebody loses. **Money** itself isn't lost or made, it's simply **transferred** from one perception to another”

Gordon Gekko, 1987  
“Wall Street “



Static



Dynamic

Static

Dynamic





Liquid tax evasion



Responses



CO<sup>3</sup>



co-decision

consistency

cooperation

# Co-decision

Pennine  
Way

GREEN  
WITHENS  
RES.

# Comitology



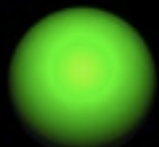
Consistency



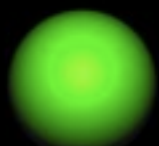




Civil

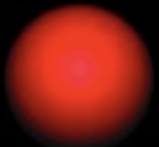


Criminal



Legal  
basis

Intelligence





**Bi-lateral**



**OECD MODEL CONVENTION**

A photograph of several parachutists in silhouette against a bright sunset sky. The sun is low on the horizon, creating a lens flare and casting a warm glow. The parachutists are in various stages of descent. A bright yellow rectangular sticky note is placed over the bottom portion of the image, held in place by white adhesive tape on the left and right sides. The text on the note is in a bold, black, sans-serif font.

multi-lateral

A photograph of several parachutists in silhouette against a bright sunset sky, identical to the top image. The sun is low on the horizon, creating a lens flare and casting a warm glow. The parachutists are in various stages of descent. At the bottom of the image, the text "OECD - COUNCIL OF EUROPE CONVENTION" is written in a white, bold, sans-serif font.

OECD - COUNCIL OF EUROPE  
CONVENTION

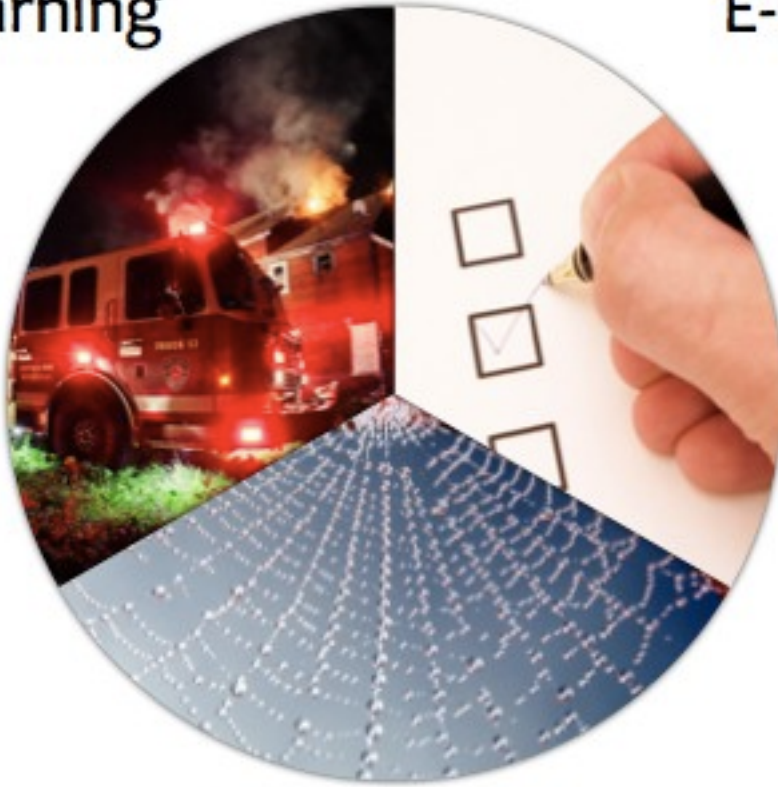


# EUROPEAN UNION DIRECTIVE & REGULATION



Early Warning

E-Forms



Networking

Early Warning

E-Forms

Networking





the earth's exchange™

[OUR EXCHANGE](#) | [MEMBERSHIP](#) | [PRODUCTS](#) | [PUBLICATIONS](#) | [NEWS](#) | [STATISTICS](#) | [CBEXX](#) | [GLOBAL](#)

**CLOSING PRICES**

	price ET	volume ET	updated
<b>SPOT</b>			
EUAA 06-12	15.13	1 169	24-11

**NEWS**

14.09.2010  
[BlueNext's second ERU auction 4.2](#)

**CALENDAR**

BlueNext will be attending the following events. We look forward to seeing you there...

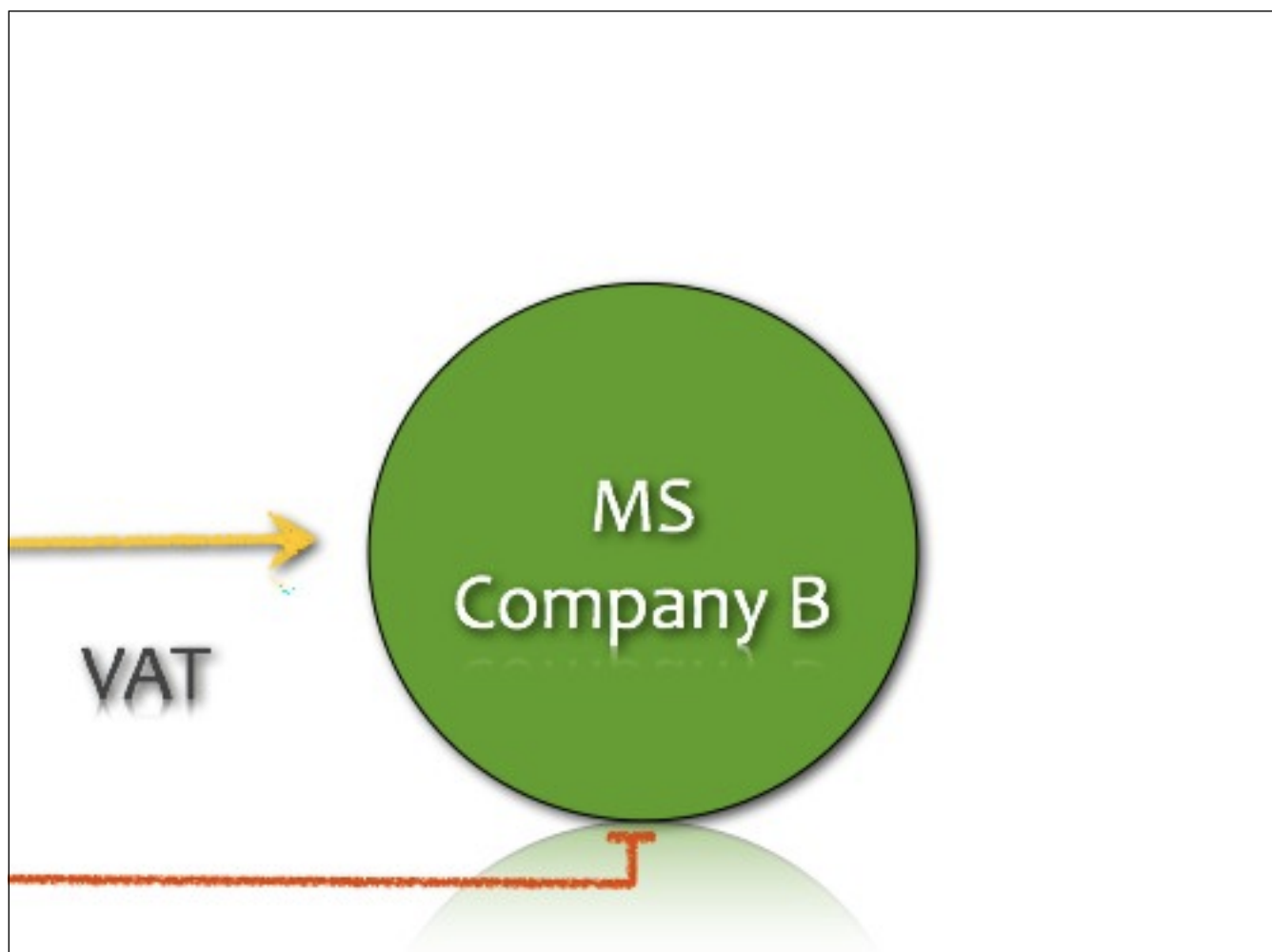
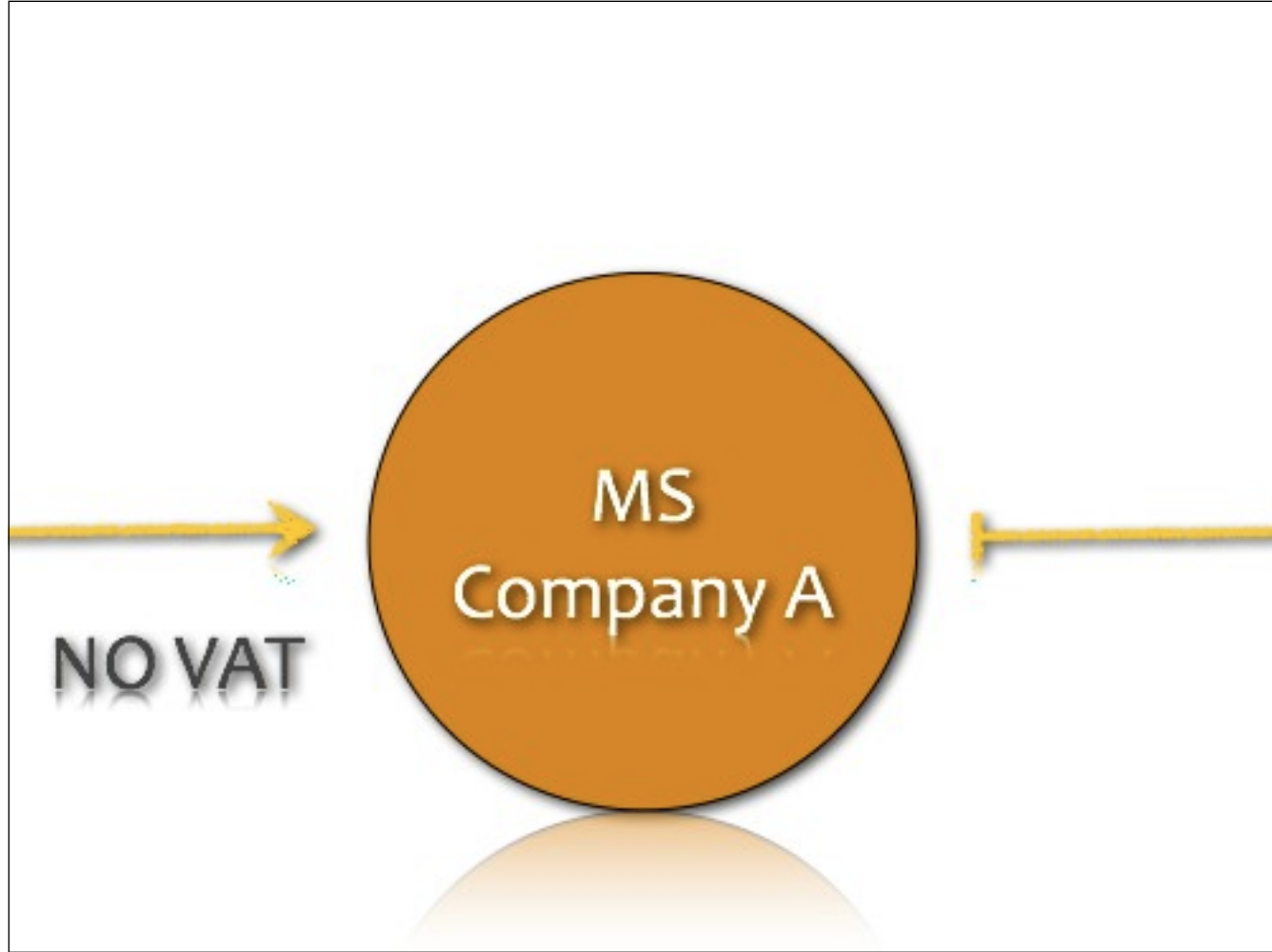
**FEATURES**



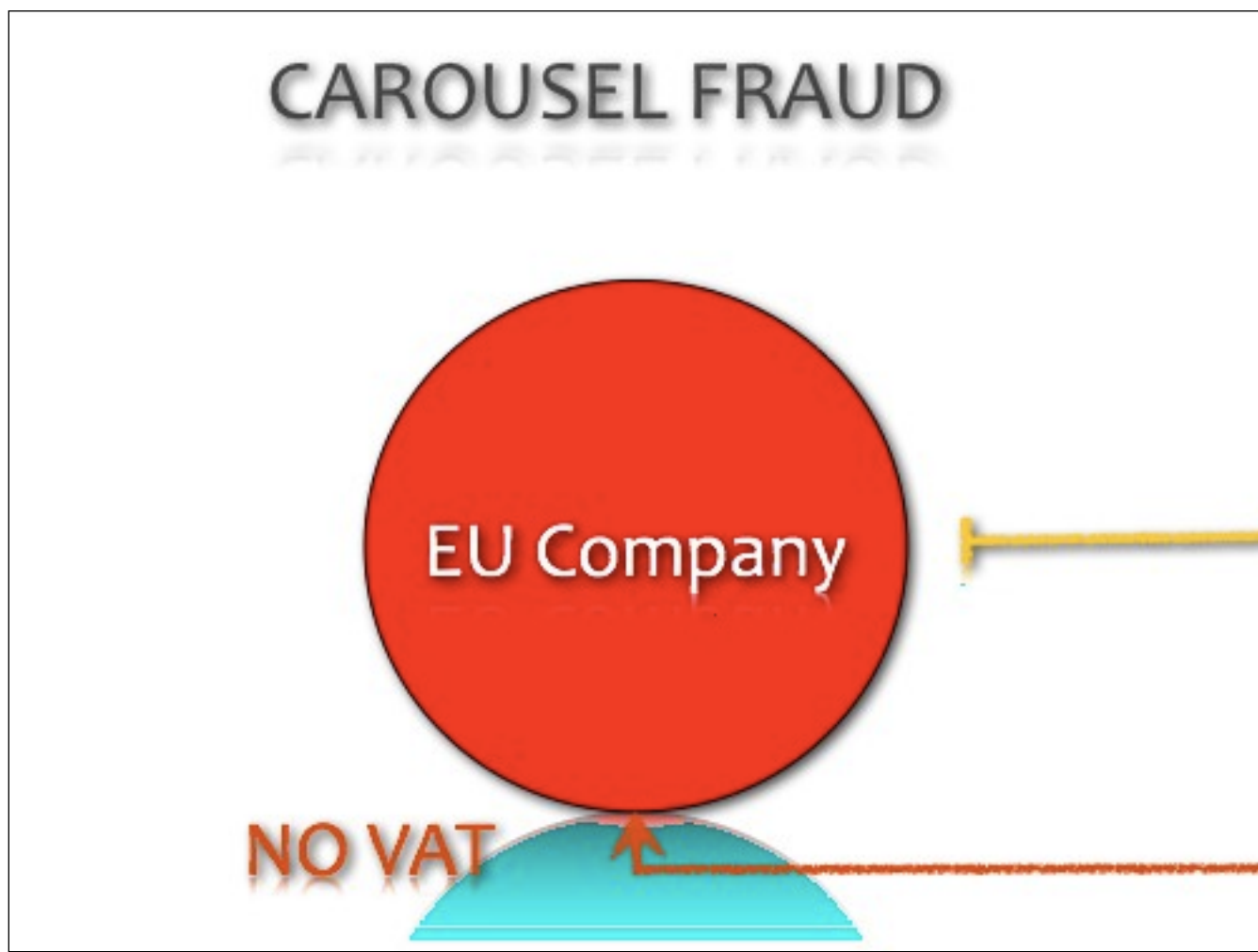
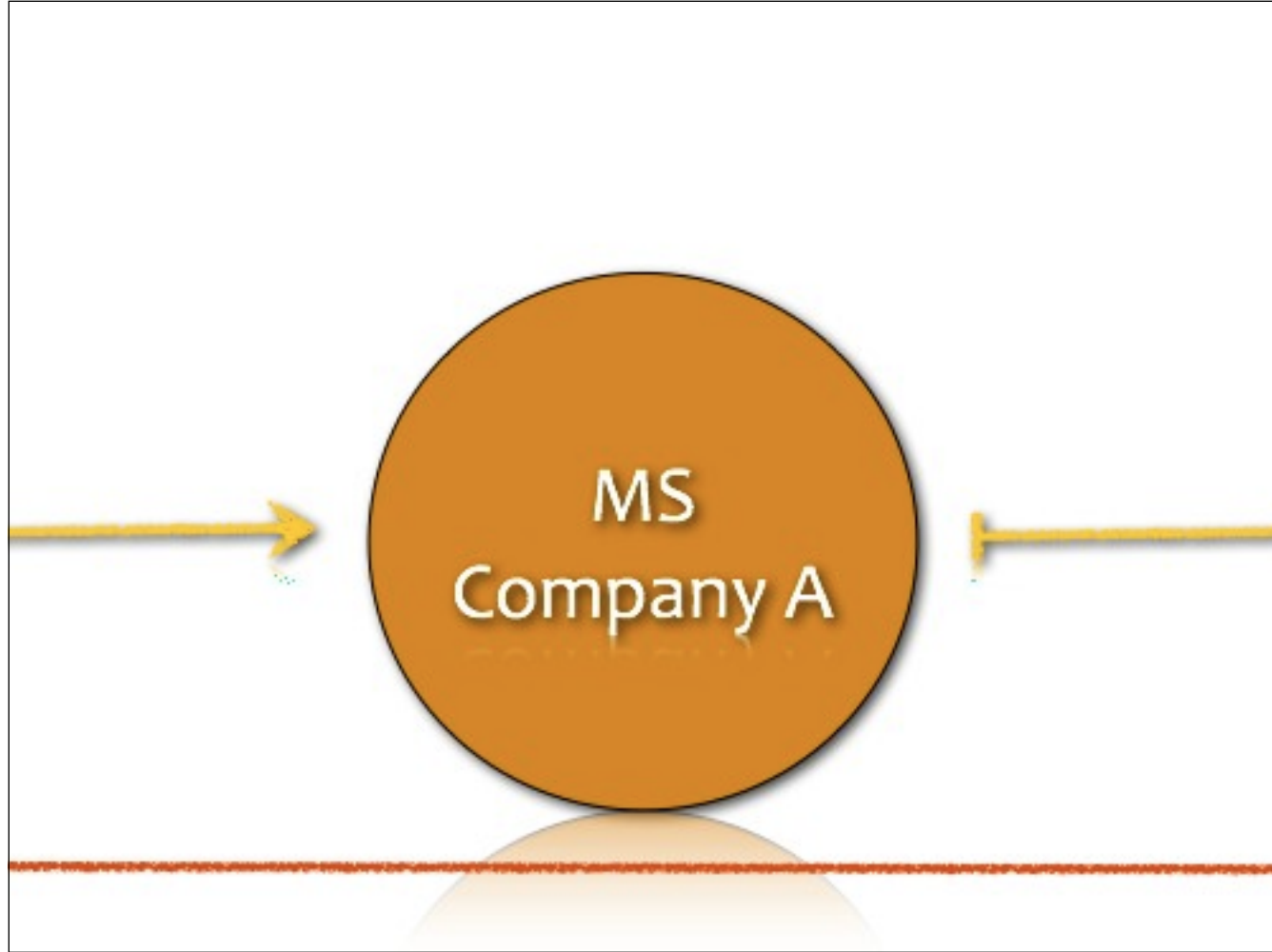
# CAROUSEL FRAUD

EU Company

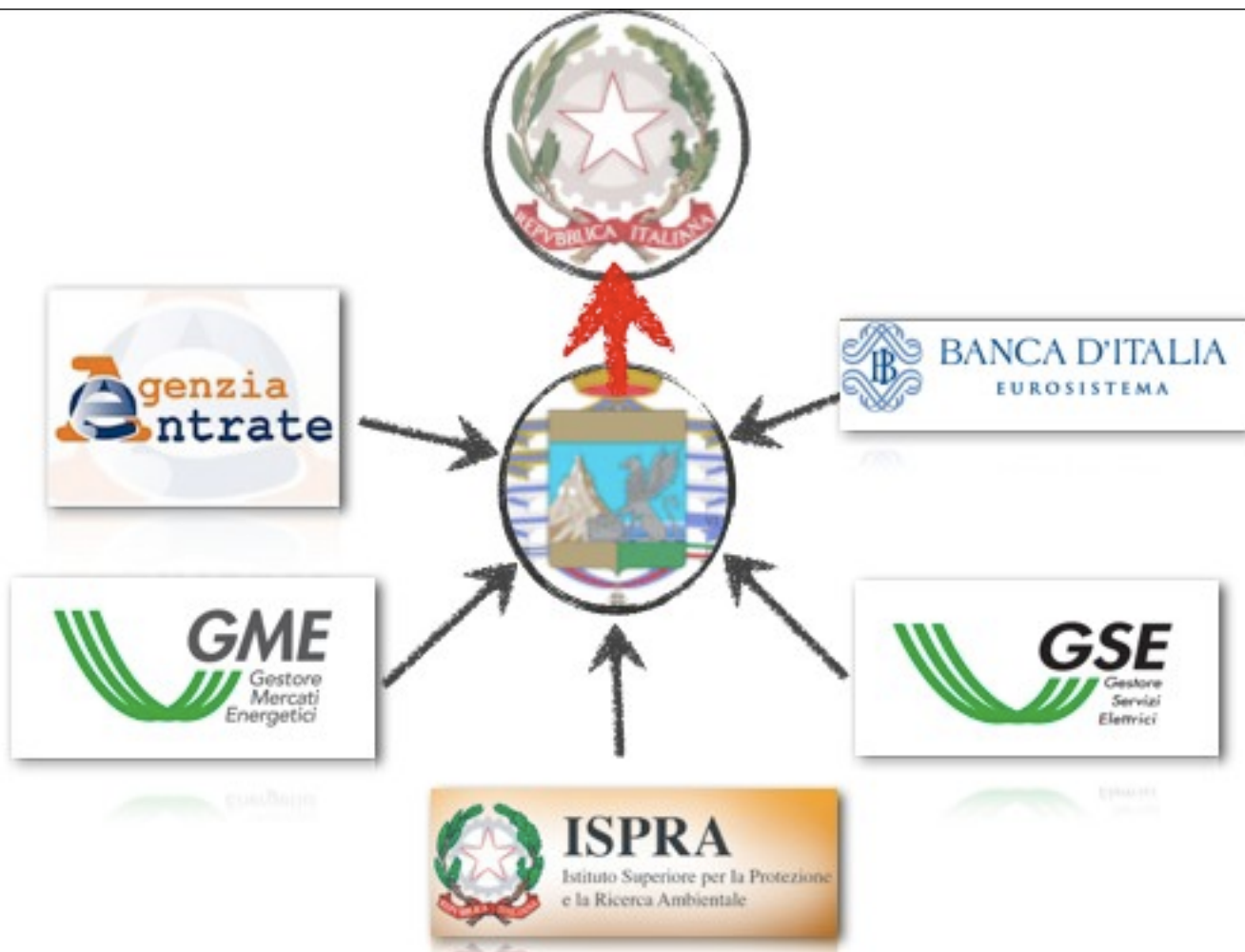
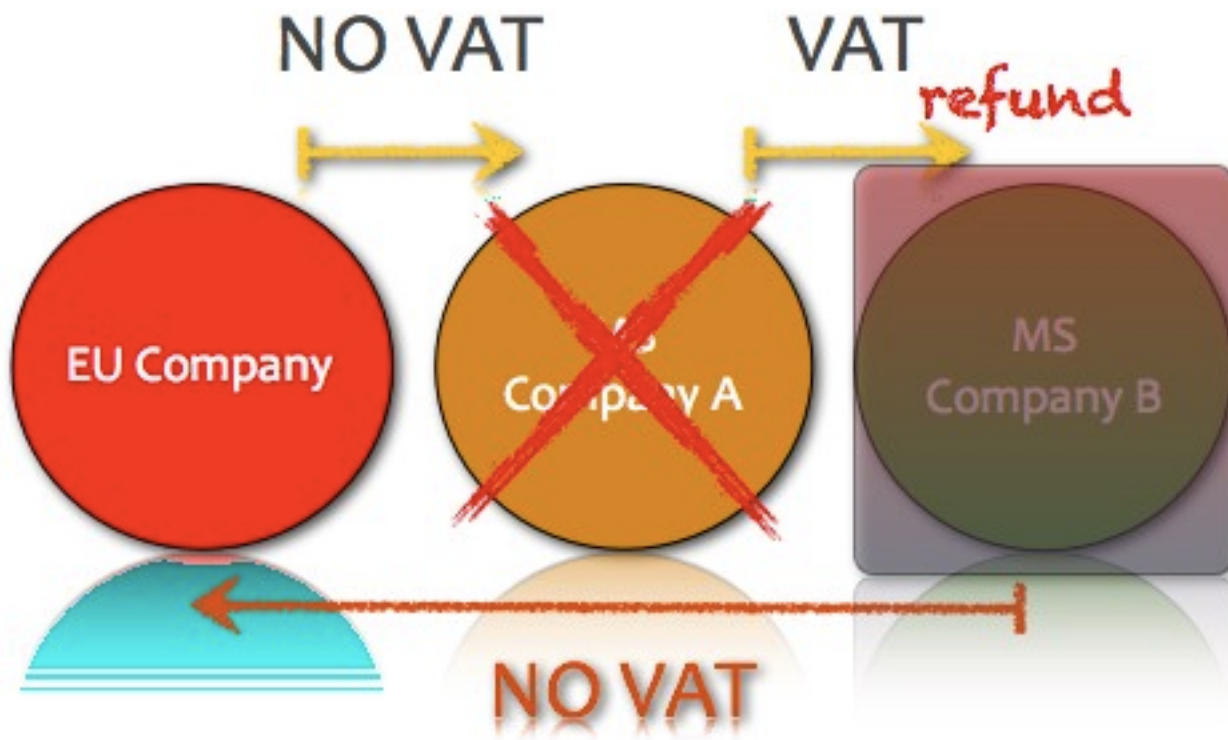






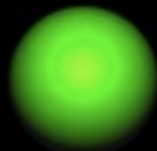


# CAROUSEL FRAUD

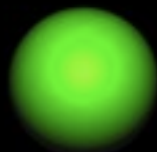




Civil

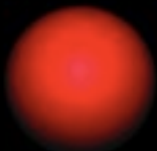


Criminal

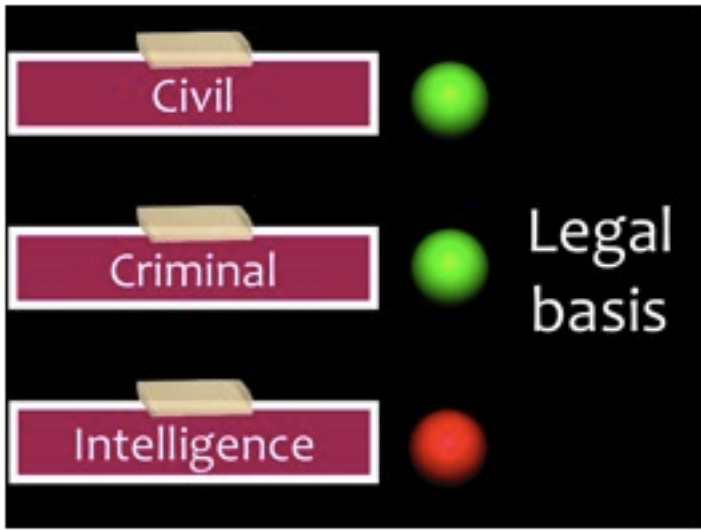


Legal  
basis

Intelligence



**OECD Bi-lateral  
European No-EU**



**EU Regulation**

**Criminal**

**Intelligence  
No OECD/EU**



**Multi-lateral**

**Multi-disciplinary**



# 2<sup>ND</sup> ANNUAL FORUM ON TAX AND CRIME

ROME 14 -15 JUNE 2012



twitter



flickr

goodreads

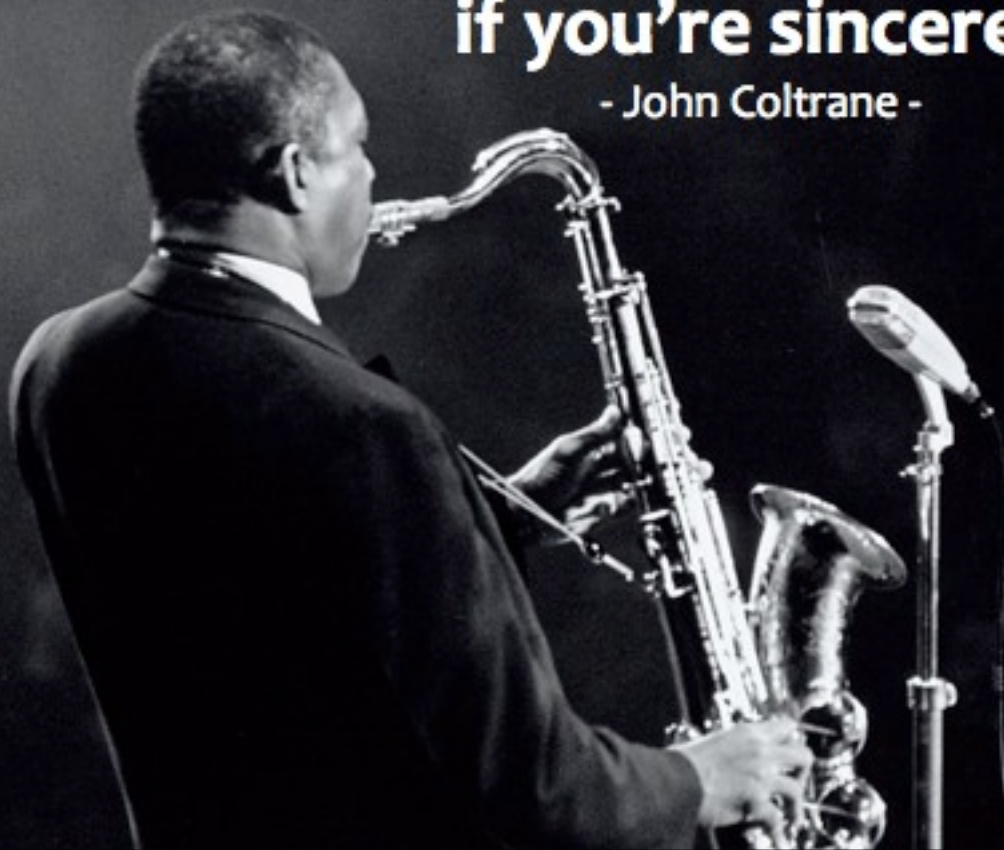


facebook

TAX & CRIME  
~~facebook~~

**“You can play a shoestring  
if you’re sincere”**

**- John Coltrane -**



Improving  
**International** Cooperation  
in cartel investigations

**Stefano Gesuelli**

Head of Taxation Unit

IT Guardia di Finanza

International Cooperation Office

**[Gesuelli.Stefano@gdf.it](mailto:Gesuelli.Stefano@gdf.it)**