

# **Tax and Crime Forum 2012: A whole of government approach in fighting financial crime**

## **PROGRAMME**

14-15 June 2012  
ROME

**Ergife Palace Hotel**



## KEYNOTE SPEECHES

### Opening Ceremony

**Mario Monti**

**Prime Minister and Minister  
of Economy and Finance,  
Italy**

### Official Dinner

**Roger Schjerva**

**State Secretary, Ministry  
of Finance, Norway**

## THE OSLO DIALOGUE: A WHOLE OF GOVERNMENT APPROACH TO FIGHTING FINANCIAL CRIME

In a world where criminals operate with ease and speed across organisational and national boundaries, governments cannot stand still. They need to harness the tools and skills of a range of government agencies and strengthen international cooperation.

In March of last year, the OECD launched the “Oslo Dialogue” to promote a whole of government approach to tackling financial crimes and illicit flows. Since then, the initiative has gained momentum with:

- The G20 calling for strengthened inter-agency cooperation to fight illicit activities.
- The Busan Forum on Aid Effectiveness commitment to *“Accelerate our individual efforts to combat illicit financial flows by strengthening anti-money laundering measures, addressing tax evasion, and strengthening national and international policies, legal frameworks and institutional arrangements for the tracing, freezing and recovery of illegal assets. This includes ensuring enactment and implementation of laws and practices that facilitate effective international cooperation”*.
- The FATF adding tax crimes to the list of predicate offenses to money laundering.

This Forum brings together senior policy makers from different government agencies including the tax, anti-money laundering and anti-corruption communities, as well as private sector representatives, NGOs and other interested stakeholders to address the key challenges in fostering greater cooperation at the domestic and international levels.

Participants will discuss issues such as: What are the obstacles that impede effective inter-agency cooperation? What are some key risk areas which may benefit from inter-agency collaboration? Which models for domestic and international cooperation have been successful? What can be achieved by working together? How can we best design the architecture for international cooperation? How to unlock the potential that tax administrations can bring to the table? How can governments make sure that their officials have the necessary skills? What is the perspective of developing countries? What further steps can be taken to prevent the misuse of corporate vehicles?

13 June 2012	
14h00 –	<b>Registration</b> in the main atrium of the Ergife Palace Hotel
19h30 – 21h30	<b>Welcome cocktail</b>
14 June 2012	
8h00 – 9h00	<b>Registration</b>
9h00 – 9h30	<b>Opening of the meeting</b>
	<p><b>Welcome addresses:</b>            Mario Monti, Prime Minister and Minister of Economy and Finance, Italy            Richard Boucher, Deputy Secretary-General, OECD</p>
9h30 – 11h00	<b>Panel 1: A WHOLE OF GOVERNMENT APPROACH TO FIGHT FINANCIAL CRIME</b>
	<p>Greater cooperation among tax, law enforcement and anti-money laundering authorities can make combating financial crime more effective. This panel will discuss the challenges and opportunities in strengthening inter-agency cooperation at the national level and consider strategies that have been used or that can be developed to establish effective whole of government approaches to financial crimes, such as corruption, tax fraud and money-laundering. The OECD will present the results of a study of different models of inter-agency cooperation.</p> <p><b>Moderator:</b> Grace Perez-Navarro, Deputy Director, OECD Centre for Tax Policy and Administration</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• René Brülhart, Chair, Operational Working Group, Egmont Group of Financial Intelligence Units</li> <li>• John Crombez, State Secretary for the Fight against Tax and Social Fraud, Belgium</li> <li>• Giancarlo Del Bufalo, President, Financial Action Task Force</li> <li>• Alfredo Gutiérrez Ortiz Mena, Commissioner, Tax Administration Service, Mexico</li> <li>• Dato' Dr. Mohd Shukor Mahfar, Chief Executive Officer, Inland Revenue Board, Malaysia</li> </ul>
11h00 – 11h15	<b>Coffee Break</b>
11h15 – 13h00	<b>Panel 2: INTERNATIONAL COOPERATION - ISSUES AND OPPORTUNITIES</b>
	<p>Cooperation across international borders is key to fighting financial crime in a globalised world. To date, cooperation occurs mostly between the same type of organisation/agency, e.g. tax authority to tax authority or FIU to FIU. Such cooperation can be based on a range of legal bases, such as domestic laws, tax treaties, MLATs, and MoUs. These instruments have different scope and limitations regarding the information to be shared and their use. This panel will address the issues and opportunities arising from the existence of different legal frameworks. It will discuss options on how to best design the architecture for international cooperation so as to unlock the full potential of cross-border inter-agency cooperation.</p> <p><b>Moderator:</b> Achim Pross, Head of International Cooperation and Tax Administration Division, OECD Centre for Tax Policy and Administration</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Michele Carbone, Head of the II Department Guardia di Finanza, Italy</li> <li>• Johanne Charbonneau, Director, Criminal Investigations Division, Canada Revenue Agency</li> <li>• Martin Kreutner, Chair, International Transition Team, Executive Secretary, International Anti-Corruption Academy Provisional Commission</li> </ul>

	<ul style="list-style-type: none"> <li>• Régis Pierre, Magistrate, Head of the financial and economic office for criminal affairs, Ministry of Justice, France</li> <li>• Boudewijn Verhelst, Chair, Egmont Group of Financial Intelligence Units</li> </ul>
<b>13h00 – 14h30</b>	<b>Official Lunch</b>
<b>14h30 – 16h00</b>	<b>Panel 3: KEEPING (YOUR) BUSINESS CLEAN - THE EXPERIENCE OF THE PRIVATE SECTOR AND NGOS</b>
	<p>This panel will discuss the perspective and role of business in deterring, detecting and responding to financial crimes. It will examine how companies can protect themselves from crimes such as corruption and large scale tax fraud being committed within their organisations and whether their experience also holds lessons for governments. Representatives from civil society will describe what they think can improve the existing landscape. The CleanGovBiz initiative will be presented and discussed. The initiative was launched by the OECD working with the UNODC, the World Bank, the FATF, Transparency International, EITI, and other partners. It aims at supporting governments, business and civil society in reinforcing the fight against corruption and improving integrity.</p> <p><b>Moderator:</b> Richard Boucher, Deputy Secretary General, OECD</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Tom Cardamone, Managing Director, Global Financial Integrity</li> <li>• Dimosthenis Chryssikos, Crime Prevention and Criminal Justice Officer, UNODC</li> <li>• Huguette Labelle, Chairwoman of the Board of Directors, Transparency International</li> <li>• Keith McCarthy, Director of Forensic Services, PwC</li> <li>• Paolo Scaroni, Chief Executive Officer, ENI</li> </ul>
<b>16h00 – 16h15</b>	<b>Coffee Break</b>
<b>16h15 – 17h30</b>	<b>Panel 4: TAX CRIMES AND OTHER FINANCIAL CRIMES TYPOLOGIES - KEY RISK AREAS</b>
	<p>Working on typologies of tax crimes and other financial crimes helps in identifying key risk-indicators that can make work of law enforcement agencies more effective. The initial results of a study on Tax Crimes in the Fishing Sector will be discussed. Illegal, unreported and unregulated fishing creates a number of issues not only in terms of food security, pressure on fish stocks, and market distortions but also in terms of loss of revenue. Legislative changes introduced in certain countries to tackle so-called Zapper Software (i.e. software that make revenues disappear for tax purposes) will also be presented. The panel will also discuss issues related to Illicit Tobacco: the illicit trade in tobacco products is a global problem and various studies have indicated that it helps fund organised crime and terrorist organisations. It costs governments billions in lost tax revenue.</p> <p><b>Moderator:</b> Liam Irwin, Commissioner, Office of the Revenue Commissioners, Ireland</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Huub Yeb Adema, Intelligence Officer, Tax and Customs Administration, Netherlands</li> <li>• Francesco Greco, Milan Public Prosecutor's Office, Italy</li> <li>• Brian McAuley, Advisor, OECD Centre for Tax Policy and Administration</li> <li>• Melanie Reed, Anti-Corruption Analyst, OECD</li> <li>• Lia Umans, Policy Analyst, Financial Action Task Force Secretariat</li> </ul>
<b>20h00</b>	<b>Official Dinner</b>
<b>Keynote speech:</b> Roger Schjerva, State Secretary, Ministry of Finance, Norway	

<b>15 June 2012</b>	
<b>9h00 – 9h30</b>	<b>Opening Remarks - Day two</b>
	Fabrizia la Pecorella, Director General, Ministry of Economy and Finance, Italy
<b>9h30 – 11h15</b>	<b>Panel 5: CAPACITY BUILDING - SKILLS NEEDED TO FIGHT FINANCIAL CRIMES</b>
	<p>Countering financial crimes requires knowledge of laws and regulations, as well as strategic and practical investigation techniques, including information gathering, financial analysis and identifying and tracing the proceeds of crime. No amount of regulation or oversight can be effective unless those persons charged with carrying it out have the proper amount of experience, knowledge, competence, and professional scepticism to successfully perform their respective jobs and responsibilities. This panel will discuss options to develop training modules for financial crime investigators, establishing an accreditation system for the curriculum of criminal tax investigation, and developing further channels for international delivery and tailoring to the specific needs of different countries or regions.</p> <p><b>Moderator:</b> Joseph Myers, Assistant General Counsel and Head, Financial Integrity Group, IMF</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Patricia Haynes, Acting Deputy Chief, IRS Criminal Investigation Division, United States</li> <li>• N.P. Singh, Chief Commissioner of Income Tax, Mumbai, India</li> <li>• Ana Linda Solano, Director School of the National Prosecution Service, Colombia</li> <li>• Giuseppe Zafarana, Head of the I Department, Guardia di Finanza, Italy</li> </ul>
<b>11h15 – 11h30</b>	<b>Coffee Break</b>
<b>11h30 – 13h00</b>	<b>Panel 6: MISUSE OF CORPORATE VEHICLES</b>
	<p>Despite the important and legitimate roles that corporate vehicles play in the global economy, they may also be used, and are indeed used, for illicit purposes. The veil of secrecy these vehicles provide in some jurisdictions facilitates crimes such as money laundering, bribery and corruption, tax crimes and market fraud. The G20 have called on the OECD and the FATF to report on steps taken to prevent the misuse of corporate vehicles. This panel will discuss the latest developments in this area at the international level, for example by the World Bank, the Global Forum on Transparency and Exchange of Information for Tax Purposes, the FATF and the OECD, as well as the challenges ahead.</p> <p><b>Moderator:</b> Nicola Bonucci, Director, Legal Service, OECD</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Monica Bhatia, Head of Secretariat to the Global Forum on Transparency and Exchange of Information</li> <li>• Rick McDonell, Executive Secretary, Financial Action Task Force</li> <li>• Jean Pesme, Manager, Financial Market Integrity, World Bank</li> <li>• Colin Powell, Adviser, International Affairs, State of Jersey</li> </ul>
<b>13h00 – 14h30</b>	<b>Lunch</b>



<b>14h30 – 16h00</b>	<b>Panel 7: FIGHTING ECONOMIC CRIME AND ILLICIT FINANCIAL FLOWS - CHALLENGES AND RESPONSES FOR DEVELOPING COUNTRIES</b>
	<p>Financial crimes and illicit flows affect all countries but the impact on developing countries is particularly severe. The amount of illicit flows leaving developing countries is estimated by some to be USD 1 trillion. This panel, building on the previous sessions, will focus on the specific challenges to developing countries and possible responses. It will consider capacity building needs, the benefits of having a “one-stop-shop” facility to assist developing countries in making effective use of international instruments to pursue these crimes. It will also focus on what developed countries can do to reduce the flow from developing countries.</p> <p><b>Moderator:</b> Jon Lomøy, Director, Development Co-operation Directorate, OECD</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"><li>• Arvinn Gadgil, Deputy Minister of International Development, Ministry of Foreign Affairs, Norway</li><li>• Abderrahan Ladgham, Minister of Governance and Anti-Corruption, Tunisia</li><li>• Patrick Mukiibi, Commissioner of Tax Investigations, Revenue Authority, Uganda</li><li>• David Nguyen-Thanh, Senior Economist and Head of Sector Project on Public Finance, Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ), Germany</li><li>• Ivan Pillay, Deputy Commissioner, South African Revenue Service</li></ul>
<b>16h00 – 16h30</b>	<b>CLOSING CEREMONY</b>
	Statement of outcomes and next steps