

# Foreword

First published in 2017, *Fighting Tax Crime – The Ten Global Principles* is the world’s first comprehensive guide to fighting tax crimes. Its ten essential principles cover the legal, institutional, administrative, and operational aspects necessary for putting in place an efficient system for fighting tax crimes and other financial crimes, while ensuring taxpayers’ rights are respected. This second edition addresses new challenges, such as tackling professionals who enable tax and white-collar crimes, and fostering international co-operation in the recovery of assets. Drawing on the experience from jurisdictions in all continents, the report also highlights successful cases relating to virtual assets, complex investigations involving joint task forces, and the use of new technology tools to fight tax crimes and other financial crimes. Individual chapters accompany the report, where jurisdictions have benchmarked their domestic framework against the Ten Global Principles.

This document was prepared by the OECD Centre for Tax Policy and Administration (CTPA) and was approved by the OECD Task Force on Tax Crimes and Other Crimes and by the Committee on Fiscal Affairs. The data included in this document was submitted by and under the responsibility of the relevant authorities of each participating jurisdiction, and the Secretariat has not verified its accuracy. The second edition of this report was prepared by Marcos Roca of the OECD Secretariat under the supervision of Melissa Dejong and Peter Green. The authors are thankful to all participating jurisdictions who actively engaged in this project despite the constraints imposed by the COVID-19 pandemic.

This report was approved by the Committee on Fiscal Affairs on 4 June 2021 and prepared for publication by the OECD Secretariat.



**From:**  
**Fighting Tax Crime – The Ten Global Principles,  
Second Edition**

**Access the complete publication at:**

<https://doi.org/10.1787/006a6512-en>

**Please cite this chapter as:**

OECD (2021), “Foreword”, in *Fighting Tax Crime – The Ten Global Principles, Second Edition*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/d55ef295-en>

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