

Overview of the Ten Global Principles

This guide is part of the OECD's ongoing work on the Oslo Dialogue, a whole of government approach to fighting tax crimes and other financial crimes. The second edition of the Ten Global Principles draws from countries' experience in applying the first edition of the report, published in 2017, from the work conducted by the OECD Task Force on Tax Crimes and Other Crimes (TFTC) since then, and from specific inputs received from more than 30 jurisdictions across the world.

The second edition of this report analyses successful case studies and best practices, as described by participating jurisdictions, while defining emerging trends in the field of tax crimes in particular, and financial crimes in general. It also draws on the recent OECD publications on the Tax Crime Investigation Maturity Model (OECD, 2020^[1]) and "Ending the Shell Game: Cracking Down on the Professionals who enable Tax and White Collar Crimes" (OECD, 2021^[2]).

Drawing on the knowledge and experience of government agencies around the world, this guide sets out Ten Global Principles for effectively fighting tax crime. Each Principle is described, and supplemented with examples and current practices from around the world.

This guide is intended to serve three purposes:

1. Allowing jurisdictions to benchmark their legal and operational framework to identify successful practices to improve their processes and systems for fighting tax crimes;
2. Allowing the measurement and tracking of the progress of jurisdictions through regular updates
3. Allowing jurisdictions to articulate their needs for training for both developing and developed jurisdictions, including by incorporating the guide into the OECD International Academy for Tax and Financial Crime Investigation¹ curriculum.

Naturally, jurisdictions' implementation of the Ten Global Principles reflects the broader context of their legal system, administrative practice and culture. It is up to each jurisdiction to decide how best to implement the Ten Global Principles in a manner that is most appropriate in the context of, and most consistent with, its legal framework, the organisational structure for fighting tax crimes and compliance with the jurisdiction's commitments and obligations under international standards, conventions and, in the case of European Union member states, European Union law.

In addition, each jurisdiction has a different definition of tax crime, and a different organisational structure for investigating tax crime and other financial crimes. As such, in this report, references to "tax crime" are intended to mean intentional conduct that violates a tax law and can be investigated, prosecuted and sentenced under criminal procedures within the criminal justice system. This definition is intended to be broad enough to accommodate the different legal definitions that may apply under domestic law. It is intended to cover the violation of both income tax law obligations, as well as indirect tax obligations (such as VAT or GST). This report does not include other financial crimes such as the violation of customs and

excise taxes, corruption, bribery or money-laundering laws, although of course will be of relevance in those areas as well.

This guide presents a picture of current practices in order to help jurisdictions to review and evaluate their own implementation of the Ten Global Principles, especially in comparison to relevant peers. This guide includes tables and charts reflecting statistical and other data supplied by 33 jurisdictions in response to a survey conducted through 2019 to early 2021. However, comparisons should be made with considerable care in the absence of uniform law and practices across jurisdictions. In particular, the statistics compiled cannot adjust for variations in terminology (legal terms and definitions), tax and legal systems; the size and population of jurisdictions and size of respective tax administrations; different approaches to tax risk and overall rates of compliance; and other compliance approaches / strategies applied (such as any preference for civil penalties over criminal prosecutions in particular circumstances). As such, the statistics in this guide should not be considered in isolation, but in the context of a jurisdiction's broader approach to tax compliance and fighting financial crimes.

This guide is accompanied of individual [country chapters](#) in which jurisdictions have benchmarked themselves against the Ten Global Principles. While the intention is that this report will stay as an open document, available for any jurisdiction willing to participate in the benchmarking exercise in the future, the statistics and successful case studies in this edition were last updated in April 2021, and comprise data from Argentina, Australia, Austria, Azerbaijan, Brazil, Canada, Chile, Colombia, Costa Rica, Czech Republic, Estonia, France, Georgia, Germany, Greece, Honduras, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Mexico, Netherlands, New Zealand, Norway, South Africa, Spain, Sweden, Switzerland, the United Kingdom and the United States.

References

OECD (2021), Ending the Shell Game: Cracking down on the Professionals who enable Tax and White Collar Crimes, OECD, <https://www.oecd.org/tax/crime/ending-the-shell-game-cracking-down-on-the-professionals-who-enable-tax-and-white-collar-crimes.htm>.

OECD (2020), Tax Crime Investigation Maturity Model, OECD, <https://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.htm>.

Note

¹ OECD International Academy for Tax and Financial Crime Investigation, available at: <https://www.oecd.org/tax/crime/tax-crime-academy>.



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