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Edizione	[Second edition.]
Descrizione fisica	1 online resource (78 pages)
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Soggetti	Tax evasion
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Intro -- Preface -- Foreword -- Abbreviations and Acronyms -- Executive Summary -- Recommendations -- Overview of the Ten Global Principles -- Principle 1 Ensure tax offences are criminalised -- Principle 2 Devise an effective strategy for addressing tax crimes -- Principle 3 Have adequate investigative powers -- Principle 4 Have effective powers to freeze, seize and confiscate assets -- Principle 5 Put in place an organisational structure with defined responsibilities -- Principle 6 Provide adequate resources for tax crime investigation -- Principle 7 Make tax crimes a predicate offence for money laundering -- Principle 8 Have an effective framework for domestic inter-agency co-operation -- Principle 9 Ensure international co-operation mechanisms are available -- Principle 10 Protect suspects' rights -- Annex A. List of participating jurisdictions in the 2nd edition of the Ten Global Principles -- Annex B. Country chapters.
Sommario/riassunto	First published in 2017, Fighting Tax Crime - The Ten Global Principles is the first comprehensive guide to fighting tax crimes. It sets out ten essential principles covering the legal, institutional, administrative, and operational aspects necessary for developing an efficient and effective system for identifying, investigating and prosecuting tax crimes, while respecting the rights of accused taxpayers.