



# World Bank Tax and Crime Dialogue

## Washington, D.C.

**June 1, 2017**

**Location:** World Bank- I building (1850 I Street NW, Washington, DC 20006), Room I 2-210

### Day 1: Wednesday May 31, 2017

Day	Time	Activity
Wednesday May 31, 2017		
1	All-day	<ul style="list-style-type: none"> <li>Arrival of participants</li> </ul>
1	19.00-21.00	<ul style="list-style-type: none"> <li>Cocktail Reception (at hotel)</li> </ul>

### Day 2: Thursday June 1, 2017

Day	Time	Presentation	Presenter
Thursday June 1, 2017			
2	08.30-09.30	<ul style="list-style-type: none"> <li>Welcome breakfast</li> <li>Overview</li> <li>Individual Introductions</li> </ul>	WB team Clement Migai Participants
2	09.30-10.30	<ul style="list-style-type: none"> <li>Tax investigations as a lead to uncovering criminal wrongdoing.</li> <li>Presentations on instances in which a tax audit brought to light actual criminal cases- type of information used, ability to collect further information, cooperation (or lack thereof) between criminal and tax authorities, indications of malfeasance- relevant red-flags for criminal behavior (not always further investigated by tax authorities)</li> </ul>	K.V. Chowdary (in the context of corruption)  Eva Kurrayova (investigative/ criminal cases)

2	10.30-11.30	<ul style="list-style-type: none"> <li>When can/should a criminal case be passed to the tax investigator? (e.g., concurrent tax and criminal cases, cases that do not meet the criminal standard but have an enforceable tax component- evidentiary standards in criminal and tax cases: reversal of the burden of proof and presumptions in both categories, use of evidence from criminal investigations in tax cases)</li> <li>Beneficial Ownership</li> </ul>	Eric Russo Elfrieda Tamba
2	11.30-12.30	<ul style="list-style-type: none"> <li>How can tax concepts be incorporated in criminal legislation and practices? (E.g. financial transactions with no apparent justification, burden of proof and presumptions, unexplained wealth...)</li> </ul>	Stephane Bonifassi
60 Minutes Lunch			
2	13.30-14.30	<ul style="list-style-type: none"> <li>International cooperation on tax cases.</li> <li>Information exchange between tax authorities, bilateral and multilateral tax treaties, automatic exchange of information, conditions for information sharing, use of information submitted pursuant to tax treaties by recipient state, type of information exchanged, taking enforcement action upon request, etc.</li> </ul>	Eric Hylton Melissa Dejong
2	14.30-15.30	<ul style="list-style-type: none"> <li>MLA and intelligence sharing</li> <li>Legal frameworks for MLA/intelligence sharing (police to police, FIU to FIU, supervisor to supervisor)</li> <li>Typical conditions and challenges in sharing information or having enforcement action taken</li> <li>Lessons learned (tricks of the trade)</li> </ul>	Muthoni Kimani tbd
15 Minutes Break			
2	15.45-16.45	<ul style="list-style-type: none"> <li>Using tax international cooperation to uncover criminal assets and linking them to individuals or entities and recovery of taxes on undeclared revenues as an alternative to recovering the proceeds of crime.</li> </ul>	Samuel Thompson Essel tbd
2	16.45-17.00	<ul style="list-style-type: none"> <li>Summation</li> <li>Areas for further research and outline of policy paper</li> <li>Closing remarks</li> </ul>	WB team Participants