



## OECD and the ending the Shell Game

Cracking down on the Professionals who enable Tax and White Collar Crimes.

Governments have therefore recognised the need to target the professional enablers who actively pursue opportunities for, and conceal the commission of, tax crimes and other financial crimes, in order to disrupt a crucial part of the planning and pursuit of criminal activity. This is not the only strategy that is needed to address all tax and financial crimes; however, it is one that can be cost-effective by reducing the accessibility of sophisticated means of tax evasion and fraud, thereby narrowing the opportunities for such crimes to take place.

OECD calls on countries to consider adopting a strategy, or strengthen their existing strategy, for addressing professional enablers. In devising or strengthening their national strategy, countries should the recommended counter-strategies to combat professional enablers.

In general, professional enablers of tax crime and other financial crimes are intermediaries with specialised knowledge who play a specific role to facilitate the commission of a tax offence (and possibly other related financial crimes) by others. Professional enablers of tax crime and other financial crimes can include for example: tax professionals, lawyers and legal advisors, accountants, financial advisors, banks and financial institutions, company formation agents, registered agents, notaries, business trustees, trust and corporate service providers, and other promoters of tax evasion schemes.

The common attributes of a professional enabler include:

- Professional qualifications or training;
- Expertise in taxation, legal or financial processes;
- Experience in setting up tax structures, or structures with cross-border elements; and
- Experience setting up opaque structures for avoiding investigative scrutiny into the clients' tax and economic activities.

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