

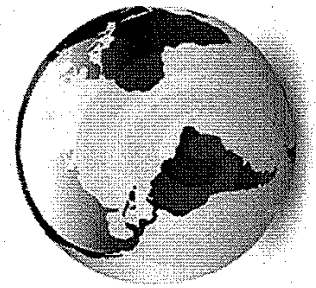


Central Assessment Directorate



Visit of the Danish Delegation
at the Italian Revenue Agency

(September 21, 2012)



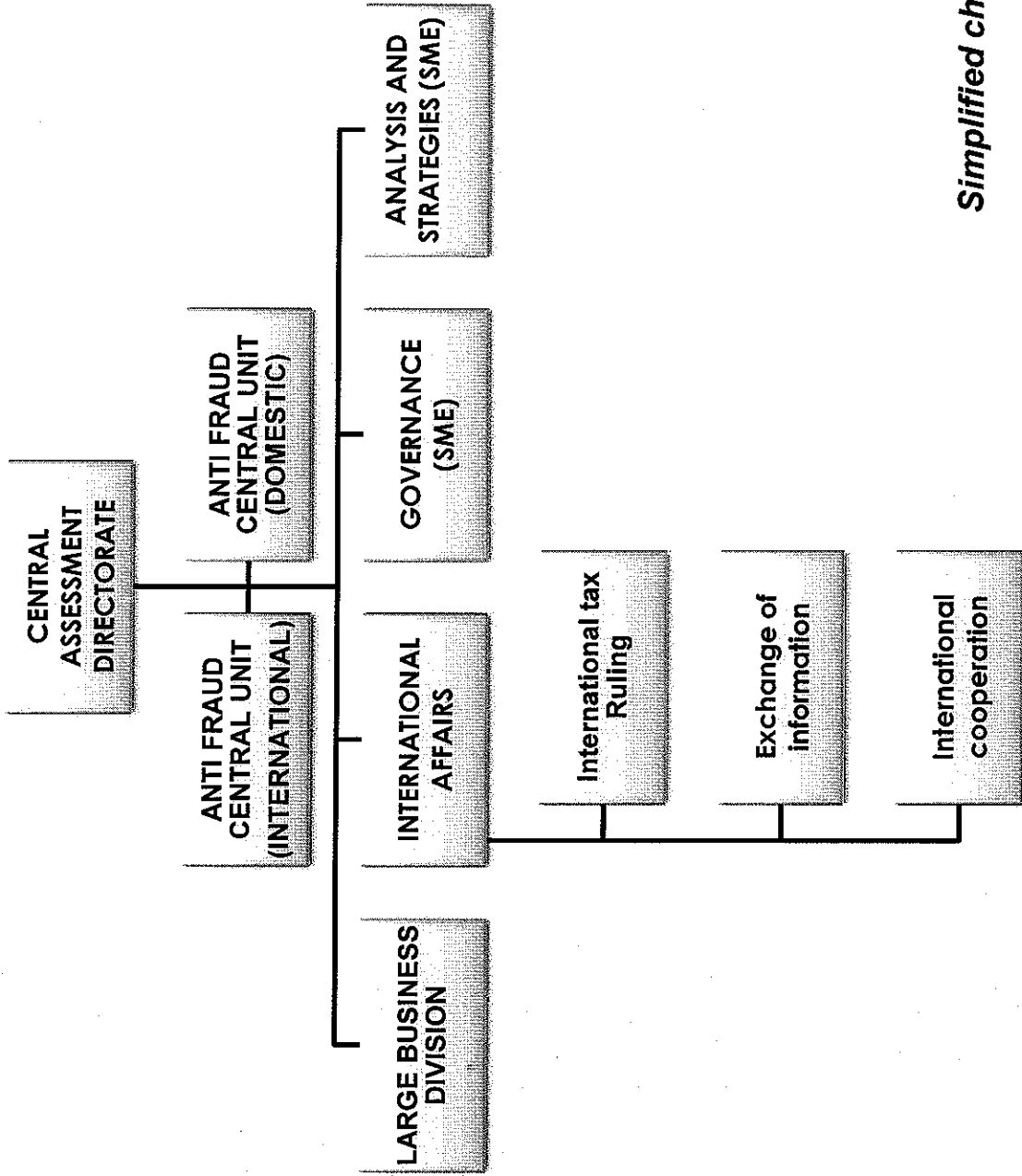
Giammarco Cottani
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Central Assessment Directorate

September 21, 2012

AGENDA

1. International Affairs - Organization
2. Relevance of Co-operation with International Organizations: OECD, EU, UN, WB
3. The Co-operation with the “Guardia di Finanza”: the “TFTC” project”
4. Q&A

1) International Affairs - Organization

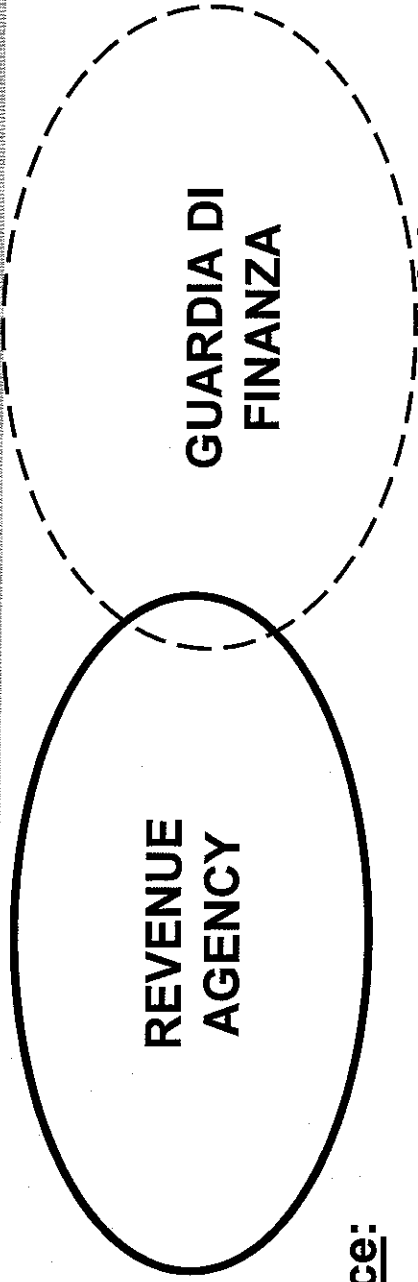


Simplified chart

2. Co-operation with International Organizations

- **OECD:**
 - Forum on Tax Administration
 - “*Enhanced Relationship*” Project
 - SME Compliance Sub-Group
 - Report on “*Dealing effectively with the challenges of Transfer Pricing*”
 - WP6
 - Revision of Chapter I-III and New Chapter IX of the OECD Transfer Pricing Guidelines
 - WP10
 - Aggressive Tax Planning Steering Group
- **EU:** Fiscalis Programs
- **UN:** Practical Manual on Transfer Pricing for Developing Countries
- **WB:** Partner in Technical Assistance Projects on a range of issues

3. The Co-operation with the *Guardia di Finanza*



Competence:

- Direct taxes
- VAT
- Registration taxes

Activity:

- Prevention of tax evasion - avoidance - frauds
- Control
- Assessment
- Litigations procedure
- Tax collection

It is a military body with function of:

Judicial Police
Tax Police

Competence:

All taxes

Activity:

Prevention of tax evasion - avoidance - frauds
Control

3. The Co-operation with the Guardia di Finanza: the TFIC Project

- **Why this project?**
 - Financial Crimes are growing in sophistication and across boundaries (not only tax related crimes – investment frauds, drug trafficking, corruption, extortion)
 - Need for greater co-operation and **better information exchange** amongst tax administrations and law enforcement agencies
- **March 2011 – OECD launches the “Oslo Dialogue”**
 - **Objective:** find more effective ways to counter financial crimes, tax evasion and other illicit flows through better interagency and international co-operation
- **Output**
 - **June 2012 – Rome Conference: OECD Report “International Co-operation against tax crimes and other financial crimes: a catalogue of the main instruments”**
(<http://www.oecd.org/ctp/exchangeofinformation/50559531.pdf>)

3. The Co-operation with the Guardia di Finanza: the TFTP Project – The OECD Report

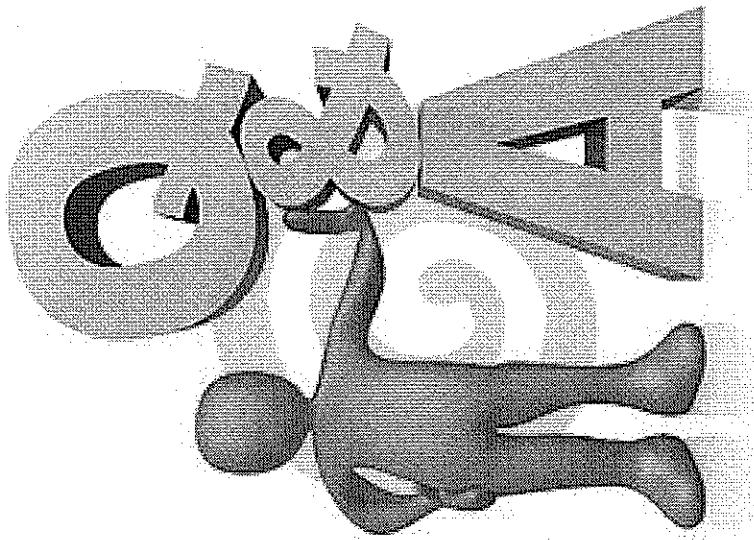
1. Improving inter-agency co-operation by mapping out different models of co-operation, their advantages and challenges with a view to developing best practice standards, and with a particular focus on the contribution that tax administrations can make in this regard
2. Improving understanding and use of international co-operation mechanisms by cataloguing all relevant forms and instruments for international co-operation in fighting financial crime
3. Supporting sustainable development and fiscal transparency by seeking to assess areas of biggest benefit to developing countries from the “whole of government approach” .

**3. The Co-operation with the Guardia di
Finanza: the TFTP Project (C'd)**

“Fighting economic crime requires greater transparency and improved efforts to make the most of the capacity of different government agencies to work together, aiming to prevent, detect and prosecute these crimes. This fight must be fought both domestically and internationally”

***Mr. Roger Schjerva, State Secretary, Ministry
of Finance, Norway***

Thanks for your Attention!



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