

# Joint Chiefs of Global Tax Enforcement Successes

**Inception:** Leaders of tax enforcement authorities from Australia, Canada, the Netherlands, the United Kingdom and the United States established a joint operational alliance, the Joint Chiefs of Global Tax Enforcement (J5), to increase collaboration in the fight against international and transnational tax crime and money laundering.

**Data Sharing:** During the two years since the J5's inception, there have been hundreds of data exchanges between J5 partner agencies with more data being exchanged in the past year than the previous 10 years combined. Working within existing treaties and laws, J5 countries are able to open new cases, develop existing cases faster and find efficiencies to reduce the time it takes to work cases.

**Lessons Learned:** Offenders are embracing ever more complex methods to conceal their wrongdoings, creating multiple mechanisms and structures that are split across jurisdictions, taking advantage of those areas that offer secrecy and regulatory benefits. The J5 is adapting to these changing behaviours to prioritise the collective operational activity to tackle this dynamic threat picture.

**Collaboration:** FIOD hosted the first J5 "Challenge" in Utrecht in 2018 and brought together leading data scientists, technology experts and investigators from all J5 countries in a coordinated push to track down those who make a living out of facilitating and enabling international tax crime. The following year, the U.S. hosted a second "Challenge" in Los Angeles and brought together investigators, cryptocurrency experts and data scientists in a coordinated push to track down individuals perpetrating tax crimes around the world.

**Building Capability:** The United States and the World Bank hosted cyber training in Washington, DC in 2019 bringing together more than 120 international and domestic law enforcement partners from approximately 20 countries to address emerging areas associated with cybercrime, virtual currency, blockchain and the dark web. Additionally, trainings were held in Sydney and the Netherlands on international elements of the UK corporate criminal offense legislation and prosecution opportunities to lawyers and public prosecutors.

**Coordinated Enforcement Actions:** J5 countries participated in a globally coordinated day of action to put a stop to the suspected facilitation of offshore tax evasion. The action was part of a series of investigations in multiple countries into an international financial institution located in Central America, whose products and services are believed to be facilitating money laundering and tax evasion for customers across the globe.



“The sum of all of our parts makes the J5 an exponentially more efficient and successful organization. It is not a good time to be a tax criminal on the run—your days are numbered.”

Don Fort,  
Chief of IRS Criminal Investigation



#J5TaxCrime



**Tackling Tax Crime Together**



“ Being in the J5 means we have five times the analytical capability, five times the data and five times the insight to get the job done. Our message to criminals is clear - no matter how safe you think you are, the J5 is closing in. ”

Simon York,  
 Chief and Director HMRC's Fraud Investigation Service



“ The J5 is more than the chiefs who started this collaboration two years ago; a sustainable network. Together we are stronger than apart. ”

Bert Langerak,  
 Operational Director, FIOD



“ To attack sophisticated criminal tax evasion, we need coordinated action and sharing of best practices. This is why we value our partnership with the J5; it has allowed us to broaden our reach, better equipping all member countries to combat tax crimes. ”

Eric Ferron,  
 Chief and Director General of CRA Criminal Investigations

## J5 Focuses on:



### Crypto:

The threat of cryptocurrencies to tax administration



### Professional Enablers

Highly harmful, high-end facilitators of tax evasion



### Platforms:

Developing effective tools and platforms enabling each country to share information in a more organized manner

**#J5TaxCrime**



“ Never before have tax criminals been at such risk of being detected as they are now. Our increased collaboration, data analytics and intelligence sharing mean there is no place worldwide you can hide your money to avoid contributing to your tax obligations. ”

Will Day,  
 ATO Deputy Commissioner