

Annex A

List of useful websites and resources

When looking for further information on bribery and corruption, tax examiners and auditors should look first to their own agency's guidance. The resources below may provide useful additional background information, but do not replace domestic legislation or regulation.

OECD resources

The OECD *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and Related Documents* contains information on instruments including the 1997 Convention and the 2009 Recommendation on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions, www.oecd.org/daf/anti-bribery/ConvCombatBribery_ENG.pdf.

The *2010 Recommendation to Facilitate Co-operation Between Tax and Other Law Enforcement Authorities to Combat Serious Crimes* introduces a requirement for countries to establish effective legal and administrative frameworks and provide guidance to facilitate reporting by tax authorities of suspicions of serious crimes arising out of performance of their duties to the appropriate domestic law enforcement authorities, <http://acts.oecd.org/Instruments/ShowInstrumentView.aspx?InstrumentID=266>.

The OECD *Money Laundering Awareness Handbook for Tax Examiners and Tax Auditors* provides guidance to tax officials on recognising possible money laundering, www.oecd.org/tax/crime/money-laundering-awareness-handbook.htm.

The report *Effective Inter-Agency Co-operation in Fighting Tax Crimes and Other Financial Crimes* contains an in-depth analysis of models for inter-agency co-operation in 48 countries, www.oecd.org/ctp/crime/effectiveinter-agencyco-operationinfightingtntaxcrimesandotherfinancialcrimes.htm.

The OECD *Manual on Information Exchange* contains guidance on international co-operation, including exchange of information, simultaneous tax examinations and conducting tax examinations abroad, www.oecd.org/tax/exchange-of-tax-information/cfaapprovesnewmanualoninformationexchange.htm.

International Co-operation Against Tax Crimes and Other Financial Crimes: A Catalogue of the Main Instruments is a useful guide to key instruments for international co-operation in fighting crime, www.oecd.org/ctp/crime/internationalco-operationagainsttaxcrimesandotherfinancialcrimesacatalogueofthemaininstruments.htm.

The OECD *CleanGovBiz* initiative contains information on a wide range of tools through which governments can reinforce their fight against corruption, www.oecd.org/cleangovbiz/.

Other international organisations

The *United Nations Convention Against Corruption* is the largest international legally-binding anti-corruption instrument, with 165 parties, www.unodc.org/unodc/en/treaties/CAC/.

The Financial Action Task Force (FATF) report *Laundering the Proceeds of Corruption* considers the links between corruption and money laundering, and issues surrounding recovery of the proceeds of corruption, www.fatf-gafi.org/topics/methodsandtrends/documents/laundryingtheproceedsofcorruption.html.

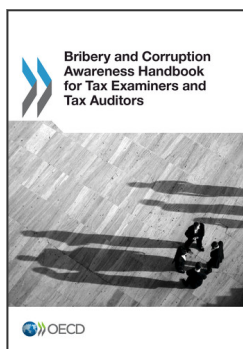
The *Transparency International Corruption Perceptions Index* (www.transparency.org/research/cpi/overview) and *Bribe Payers Index* (www.transparency.org/research/bpi/overview), and the *Tax Justice Network Financial Secrecy Index* (www.financialsecrecyindex.com/) contain important information on high risk countries and industries.

The *European Commission* website contains information on anti-corruption instruments, policies and strategies within Europe, http://ec.europa.eu/dgs/home-affairs/what-we-do/policies/organized-crime-and-human-trafficking/corruption/index_en.htm.

The website of the *Group of States Against Corruption (GRECO)* contains documents concerning compliance by countries with European anti-corruption standards, www.coe.int/t/dghl/monitoring/greco/default_en.asp.

The United Nations Office on Drugs and Crime (UNODC) and PricewaterhouseCoopers (PwC) joint report *Anti-Corruption Policies and Measures of the Fortune Global 500* describes steps taken by companies to combat corruption, www.unodc.org/unodc/en/corruption/anti-corruption-policies-and-measures-of-the-fortune-global-500.html.

The *International Chamber of Commerce* is a global business organisation which advocates strong internal policies on corporate responsibility and anti-corruption, www.iccwbo.org/advocacy-codes-and-rules/areas-of-work/corporate-responsibility-and-anti-corruption/.



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