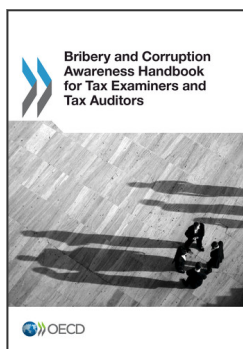


Annex B

Information to be included in a referral of suspicions of possible bribery or corruption

Set out below is a summary of the types of information that should be included in a referral to the appropriate law enforcement authority or public prosecutor of a tax examiner's or auditor's suspicions of possible bribery or corruption. To facilitate the referring of suspicions, a country may wish to develop a standard form including space for this and other relevant information.

- Contact details of the tax official filing the referral.
- Name, address, tax identification number and other identifying information of the party to suspected bribery or other corrupt activity.
- Industry sector.
- Countries involved.
- Period in which the suspicious activity took place.
- Brief summary of the suspicious activity.
- Outline of factors which indicate possible bribery or corruption.
- Value of any possible bribes or other suspicious payments.
- Method of payment.
- Outline of work performed and enquiries undertaken, including requests for information from tax authorities in other countries.
- Attach detailed case notes containing full details of suspicions and relevant information.



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