

The sharing of tax-related information
amongst government entities
for criminal enforcement functions

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80%

The proportion of US Banknotes
which are \$100 bills – two thirds
of which are abroad

Source: Federal Reserve

A magnifying glass is positioned over a list of numbers. The numbers are arranged vertically and each is followed by a plus sign (+). The numbers are: 282.109,00; 39.822,00; 903.874,00; 265.241,00; 7.506.433,00; 1.365.144,00; 1.255.870,00; 92.130,00; 150.264,00; 370.454,00; 65.807,00. The magnifying glass is held by a hand, and the background shows a blurred document with other numbers.

282.109,00	+
39.822,00	
903.874,00	+
265.241,00	+
7.506.433,00	+
1.365.144,00	+
1.255.870,00	+
92.130,00	+
150.264,00	+
370.454,00	+
65.807,00	



Ministero
dell'Economia
e delle Finanze



**AGENZIA
DELLE
DOGANE**





**AGENZIA
DELLE
DOGANE**



**agenzia
Entrate**









Authorized by the DA

no limitations about crimes

data, documents, information, ...

collected by Police means



Public entities

tasks of auditing and supervising

judicial authorities

“facts”



?





Problem



Solution

**COMANDO GENERALE DELLA GUARDIA DI FINANZA
III Reparto Operazioni – Ufficio Tutela Entrate**



**MANUALE OPERATIVO IN MATERIA DI
CONTRASTO ALL'EVASIONE E ALLE
FRODI FISCALI**

VOLUME I

PARTE I: L'azione della Guardia di Finanza a contrasto dell'evasione e delle frodi fiscali. Direttive generali e moduli operativi

PARTE II: L'attività di polizia giudiziaria a contrasto dell'evasione e delle frodi fiscali

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Thanks!

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