### Self-assessment questionnaire to prepare for the measurement of IFFs

This self-assessment questionnaire serves to gather nationally relevant information on IFFs to comprehensively conduct IFF risk assessment and mapping of the national system of agencies. At the end of the questionnaire, please provide contact information of the person providing information in the questionnaire, as well as indicate which sections of the questionnaire they provided information on. Thank you.

1. **National framework and agencies**
2. Does your country have statistical legislation?

[ ]  Yes [ ]  No

If yes, does that legislation allow access to secondary[[1]](#footnote-2)/administrative[[2]](#footnote-3) data for statistical purposes?

Click or tap here to enter text.

If yes, are there any restrictions?

Click or tap here to enter text.

1. In practice does the National Statistical Office (NSO) have access to data held by other government departments/agencies/central bank?

[ ]  Yes [ ]  No

If not, what are the barriers?

Click or tap here to enter text.

1. Is there a National Statistical System (NSS) in place?

[ ]  Yes [ ]  No

If yes, who is the head? Which institutions are involved?

Click or tap here to enter text.

Are there other formal/informal coordination or liaison mechanisms in place between NSO and other government institutions?

Click or tap here to enter text.

1. Which national institutions cover the prominent illicit financial flows (IFFs)[[3]](#footnote-4) types, in terms of regulatory or policy work (work, environment, consumers, etc.), monitoring of operations, financial support?

Click or tap here to enter text.

1. Which national institutions collect (or would be assumed to collect) the data relevant for IFFs as part of their administrative or statistical work?

Click or tap here to enter text.

1. Which national institutions produce impact assessments of policy proposals or other analytical studies of IFFs, e.g., macroeconomic research units, unions etc.?

Click or tap here to enter text.

1. Which stakeholders and institutions are affected by IFFs directly or indirectly?

Click or tap here to enter text.

1. Do you have contacts with other agencies who have data and expertise on different IFFs?

[ ]  Yes [ ]  No

Please describe current forms of collaboration, e.g., with the National Statistical Office, Customs and Revenue office, Ministry of Finance, Central Bank, Financial Intelligence Unit, Tax authorities and other relevant agencies, also in other areas than IFFs.

Click or tap here to enter text.

1. **National practice and priorities**
2. Based on information available to you, which IFFs are most relevant for your country?

*Please mention the most relevant areas only.*

[ ]  IFFs from aggressive tax avoidance

[ ]  IFFs from illegal commercial and tax practices

[ ]  IFFs from illegal markets

[ ]  IFFs from corruption

[ ]  IFFs from exploitation-type activities and financing terrorism

Or more specifically, for example:

[ ]  IFFs from tax evasion by individuals

[ ]  IFFs from trade misinvoicing

[ ]  IFFs from multinational profit shifting

[ ]  IFFs from smuggling of migrants

[ ]  IFFs from drugs markets

[ ]  IFFs from corruption

[ ]  Industry-specific IFFs: IFFs from extractive industries

[ ]  Other, please describe: Click or tap here to enter text.

1. Is there a demand for better information on IFFs in your country (e.g., from Non-Governmental Organisations, Civil-Society Organisations, communities, Academia, among others)?

[ ]  Yes [ ]  No

Please describe the situation.

Click or tap here to enter text.

1. Does your office or other national authorities have data that could be useful for measuring IFFs?

[ ]  Yes [ ]  No

Please describe potentially useful data.

*These could include, for instance data on taxes paid by multinationals and individuals; trade transactions; commodity prices; business turnover, profits and number of employees; goods produced; minerals extracted; crimes committed, etc.*

Click or tap here to enter text.

1. Does your country already have national estimates of IFFs or components of such flows?

[ ]  Yes [ ]  No

Please mention also if related estimates have been compiled, such as estimates of the illegal, non-observed or informal economy. What methodology is used to produce them? What are the data sources? What are the main uses for these estimates?

Click or tap here to enter text.

1. Has your office been involved in the estimation of IFFs, illegal markets, non-observed or informal economy?

[ ]  Yes [ ]  Partially [ ]  No

If yes/partially: What were the main issues and challenges faced, and what solutions were found?

Click or tap here to enter text.

If no: What issues and challenges might arise in the attempt to measure IFFs, and what solutions might be possible?

Click or tap here to enter text.

If your country does not currently have estimates of IFFs or would like to improve them or extend them to cover additional components of illicit financial flows,

1. What are your priorities for national estimates of IFFs?

Click or tap here to enter text.

1. Which type(s) of IFFs would you be most interested to measure?

[ ]  IFFs from aggressive tax avoidance

[ ]  IFFs from illegal commercial and tax practices

[ ]  IFFs from illegal markets

[ ]  IFFs from corruption

[ ]  IFFs from exploitation-type activities and financing terrorism

Or more specifically, for example:

[ ]  IFFs from tax evasion by individuals

[ ]  IFFs from trade misinvoicing

[ ]  IFFs from multinational profit shifting

[ ]  IFFs from smuggling of migrants

[ ]  IFFs from drugs markets

[ ]  IFFs from corruption

[ ]  Industry-specific IFFs: IFFs from extractive industries

[ ]  Other, please describe: Click or tap here to enter text.

1. Which types of disaggregation would be needed in your country?

[ ]  By policy area (taxation, international trade, crime etc.)

[ ]  By type of events and behaviours that generate IFFs (tax evasion, trade misinvoicing, profit shifting, criminal activities, etc.)

[ ]  By sources generating IFFs (e.g., drug trafficking, criminal economy, trade, etc.)

[ ]  By flow types of IFFs (e.g., trade misinvoicing, transfer mispricing, strategic location of debt, assets, etc.)

[ ]  By resulting assets (e.g., offshore wealth, real estate, other assets, etc.)

[ ]  By actors (e.g., individual or business, types of economic activities involved, etc.)

[ ]  By payment method (e.g., cash, trade flows, crypto currencies)

[ ]  By industries, commodities or service categories (e.g., extractive industries, raw material)

[ ]  Other, please describe: Click or tap here to enter text.

1. Which methodology you think is the most appropriate for your country?

Trade misinvoicing by entities

[ ]  #1 – Partner Country Method (PCM) + (see UNCTAD, 2021, p. 40)[[4]](#footnote-5)

[ ]  #2 – Price Filter Method (PFM) + (see UNCTAD, 2021, p. 53)

Aggressive tax avoidance or profit shifting by MNEs

[ ]  #3 – Global distribution of MNEs’ profits and corporate taxes (see UNCTAD, 2021, p. 63)

[ ]  #4 – MNE vs comparable non-MNE profit shifting (see UNCTAD, 2021, p. 71)

Transfer of wealth to evade taxes by individuals

[ ]  #5 – Flows of undeclared offshore assets indicator (see UNCTAD, 2021, p. 79)

[ ]  #6 – Flows of offshore financial wealth by country (see UNCTAD, 2021, p. 82)

[ ]  Other methods to measure IFFs from crime

[ ]  Other useful methodology, please describe: Click or tap here to enter text.

1. **Availability and quality of specific data**
	* 1. **Profit shifting and multinational enterprise groups (National Statistical Office, Tax authority)**
2. Do you collate data and publish structural business statistics, by economic activity (International Standard Industrial Classification of All Economic Activities (ISIC) or comparable) and products (Central Product Classification (CPC) or comparable)?

*These include, for instance, persons employed, turnover, share of salaries in total costs, share of services in total costs, share of royalties in total costs, EBIT-to-turnover ratio, value added-to-turnover ratio, research and development spending.*

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you receive or access OECD standard Country-by-Country Reporting data?

[ ]  Yes [ ]  No

How many multinational enterprise group units are covered? Click or tap here to enter text.

Which organisation is in charge? Click or tap here to enter text.

1. Do you collect data and compile Foreign Affiliate Statistics (FATS)?

[ ]  Yes [ ]  No

Are local subsidiaries of foreign multinational enterprise groups required to provide any data on the multinational group of which they are part?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you maintain a statistical business register?

[ ]  Yes [ ]  No

Does it include information on ownership and enterprise group structures?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

* + 1. **Offshore assets (Tax authority, Customs and Revenue, Ministry of Finance)**
1. Do you receive directly, or collect from public sources, data on Bank of International Settlements and/or Common-Reporting-Standard-able assets held offshore by your tax residents?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on the offshore assets held by your tax residents or assets held by foreign citizens in your country, aggregated by jurisdiction?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on the international financial flows by your tax residents or flows by foreign citizens in your country, aggregated by jurisdiction?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate data and/or compile estimates on the tax gap, aggregated by type of tax (value added tax, income tax, corporate tax)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

* + 1. **Bank assets (National Statistics Office, Central Bank, financial regulator)**
1. Do you collate and/or publish data and/or share on bank assets - cross-border banking liabilities and their bilateral country level breakdown (as published via the Bank for International Settlements and/or in more detailed form)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish and/or share data on the assets held by or through financial institutions domestically, which belong to tax residents of other jurisdictions? (This would include data for OECD Common Reporting Standard reporting to other states and FATCA reporting to the United States of America).

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

* + 1. **Trade and investment (National Statistical Office, Central Bank, Ministry of Trade, Finance, Customs and Revenue)**
1. Do you collate and/or publish data on trade in goods (as reported in United Nations Comtrade and/or in more detailed form such as transaction-level data)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on trade in services (as presented in UNCTADStat and/or in more detailed form such as transaction-level data)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on Balance of Payments, including trade in financial services (as reported in IMF Balance of Payments and/or in more detailed form)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on direct investment (as presented in UNCTADStat Foreign Direct Investment tables, IMF Coordinated Direct Investment Survey and/or in more detailed form)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on trade in direct and portfolio investment (as in IMF Coordinated Portfolio Investment Survey and/or in more detailed form such as transaction-level data)?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

* + 1. **Crime-related IFFs (National Statistics Office, Central Bank, financial regulator, law enforcement, Police, Justice)**
1. Do you collate and/or publish data on illegal migration, smuggling of migrants, associated fees and expenses?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on drugs production and trafficking and breakdown by location, mode of transport?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on production and trafficking of firearms and breakdown by location, mode of transport?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on corruption (including bribery, embezzlement, abuse of functions, trading in influence, illicit enrichment and other acts) crossing border?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. Do you collate and/or publish data on exploitation-type (including slavery and exploitation, extortion, trafficking in persons and kidnapping) and financing terrorism activities crossing border?

[ ]  Yes [ ]  No

Which organisation is in charge? Click or tap here to enter text.

1. **National capacity and support needed**
2. Do you have the infrastructure (technology, systems, material, internet connection, etc.) and staff resources to assign expert(s) to measure IFFs in collaboration with other national agencies?

[ ]  Yes [ ]  No

1. What kind of support, training and guidance would be needed for your office/country?

[ ]  Training courses

[ ]  Methodological materials

[ ]  Practical guidelines including instructions

[ ]  Help with data cleaning

[ ]  Linking and analysis

[ ]  Other, please describe: Click or tap here to enter text.

1. What are the main obstacles and challenges for compiling IFFs estimates in your country?

Click or tap here to enter text.

Please provide the contact information for the person, responsible for filling in the questionnaire by section for potential further clarifications. Please add rows, as necessary.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **I** | **II** | **III.A** | **III.B** | **III.C** | **III.D** | **III.E** | **IV** |
| Institution |  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| Person |  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| E-mail  |  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| Institution |  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| Person |  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| E-mail  |  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |

1. Primary data are those collected for statistical purposes and secondary data refer to all other data. [↑](#footnote-ref-2)
2. Administrative data can be defined as data collected by sources external to statistical offices. In the traditional sense, these comprise only data collected by public sector organizations for other than statistical purposes. [↑](#footnote-ref-3)
3. Illicit financial flows describe the value illicitly generated, transferred or utilized that is moved from one country to another. Illicit financial flows can be generated by tax and commercial activities; illegal markets; theft and terrorism financing; and corruption. [↑](#footnote-ref-4)
4. UNCTAD (2021): Methodological Guidelines to measure Tax and Commercial Illicit Financial Flows – Methods for pilot testing. Geneva, 2021. [↑](#footnote-ref-5)