



TAX AND COMMERCIAL ILLICIT FINANCIAL FLOWS

Methods to measure IFFs

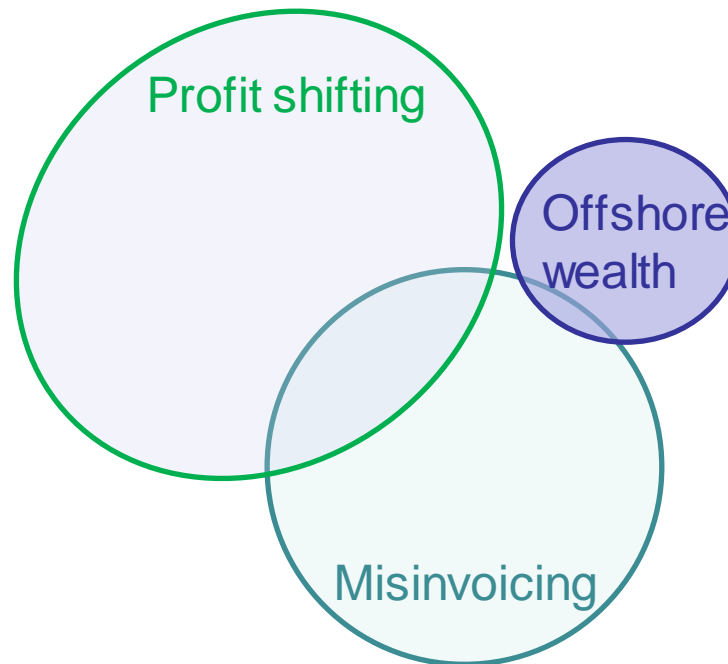
Bojan NASTAV

Selecting methods

- Econometric vs statistical approach
- Comprehensive, comparable, applicable
- Criteria for selection:
 - Soundness
 - Source data
 - Results

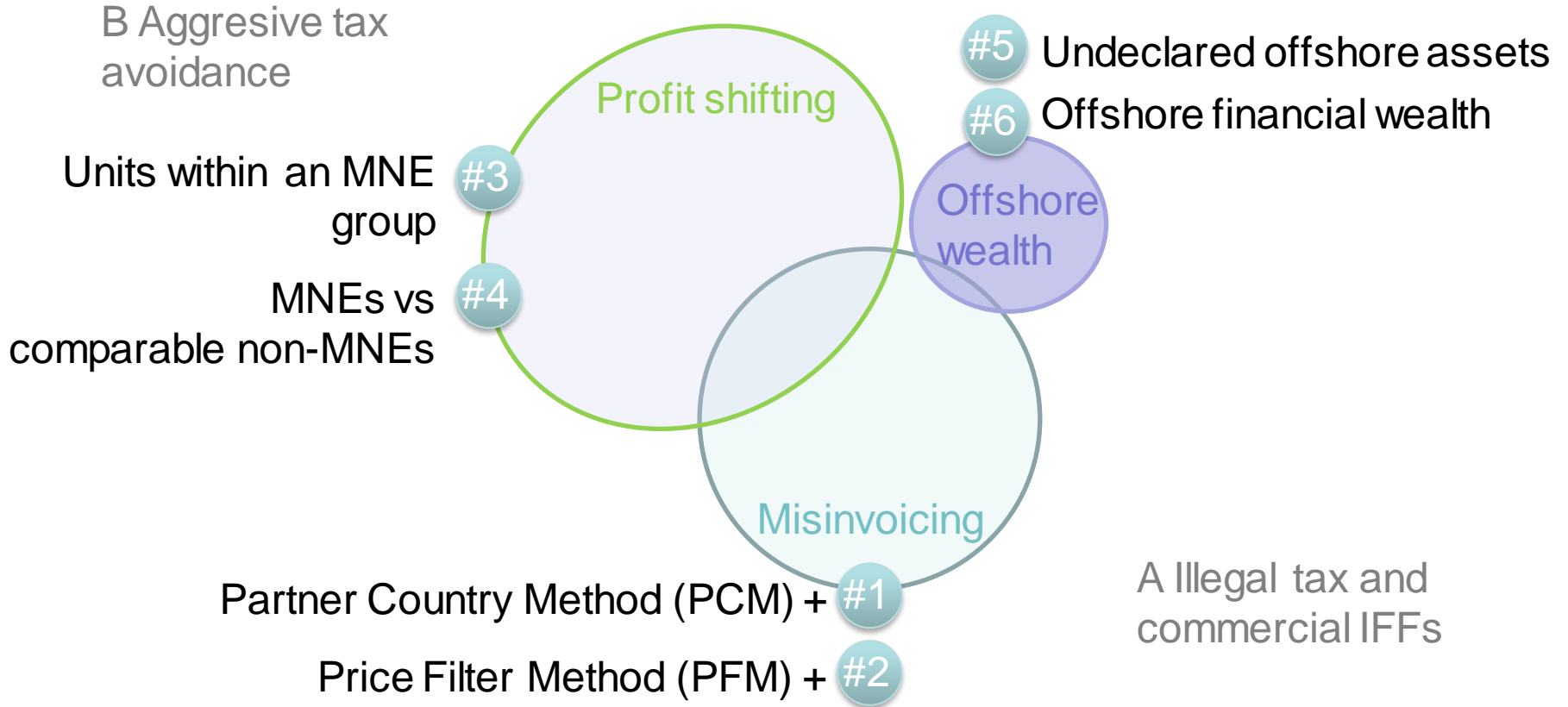
Suggested methods

B Aggressive tax avoidance



A Illegal tax and commercial IFFs

Suggested methods



Guidance to national authorities

- IFF risk assessment
- Mapping of agencies
- Data availability
- Operational definition
- Tier classification of methods
- Compilation and dissemination
- Recommendations

Guidance to national authorities

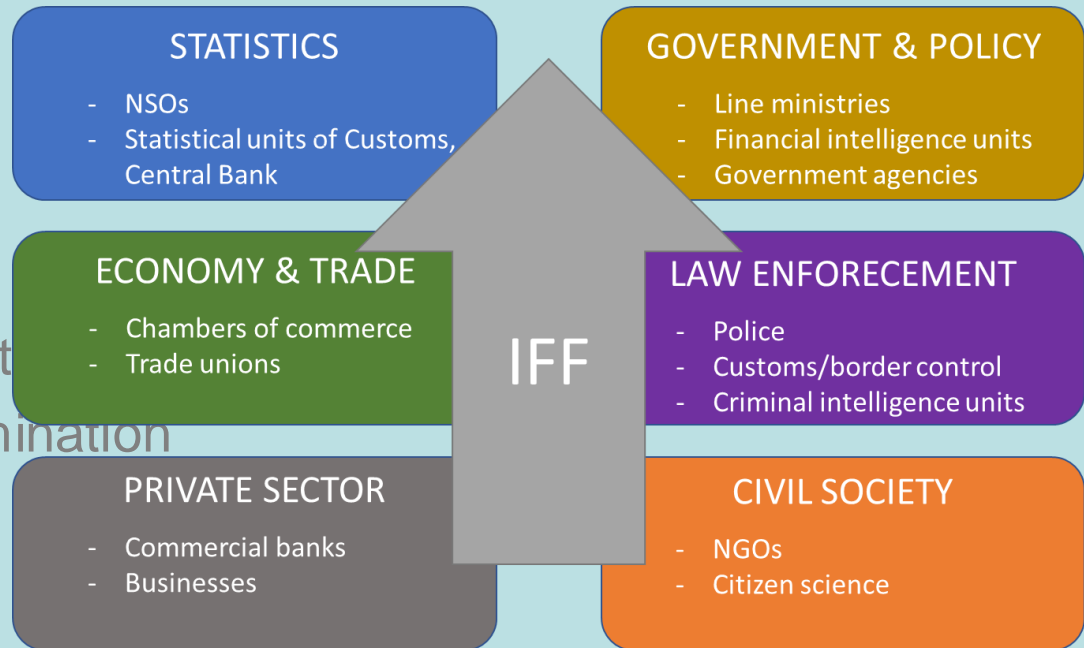
- IFF risk assessment
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Source: FATF (2013).

Guidance to national authorities

- IFF risk assessment
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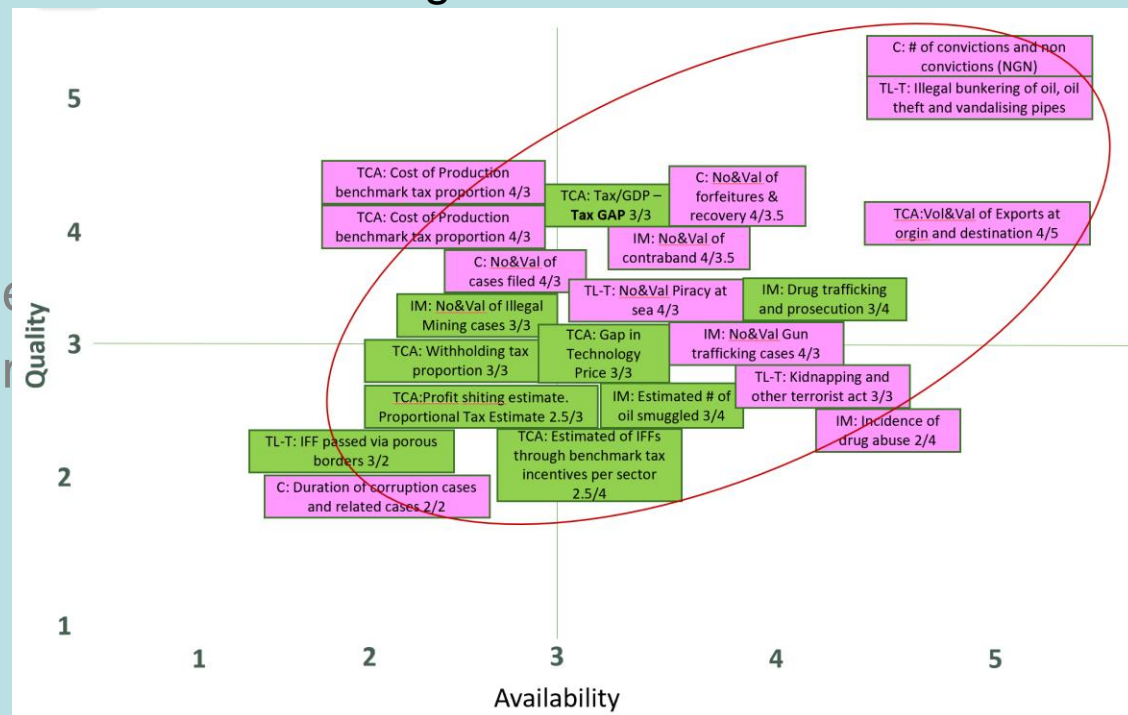


Guidance to national authorities

CASE STUDY

Quality and availability of indicators related to illicit financial flows in Nigeria

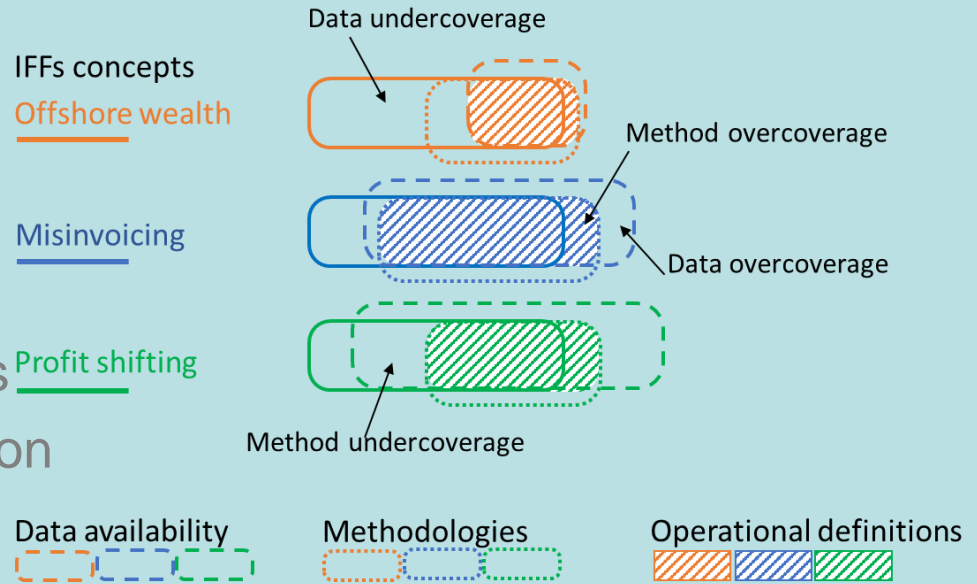
- IFF risk assessment
- Mapping of agencies
- **Data availability**
- Operational definition
- Tier classification of measures
- Compilation and dissemination
- Recommendations



Source: UNECA briefing on the pilot mission with Nigeria.

Guidance to national authorities

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Tier classification of methods

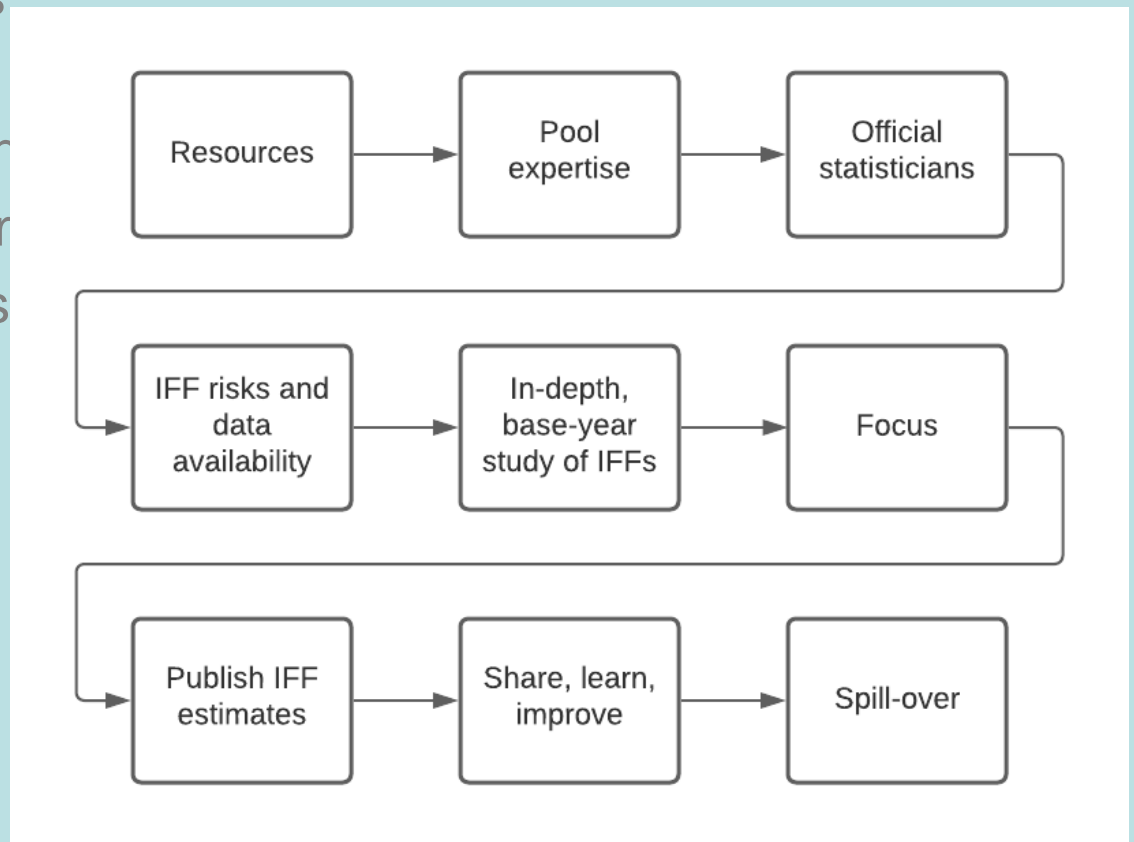
- Three tiers
 - Tier 1: Preferred method
 - Tier 2: Fallback option
 - Tier 3: Last resort

Guidance to national authorities

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- Tier classification of methods
- **Compilation and dissemination**
- Recommendations
- **SDG reporting requirements**
- **Fundamental Principles of Official Statistics**

Guidance to national authorities

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- Tier classification of risks
- Compilation and dissemination
- **Recommendations**





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Online workshop on statistical
methodologies to measure
illicit financial flows

16 February 2021