

**ONLINE WORKSHOP ON STATISTICAL METHODOLOGIES
TO MEASURE ILLICIT FINANCIAL FLOWS**

16 FEBRUARY 2021

13:00 – 16:00 GMT +3

Meeting Report

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Introduction

Illicit financial flows (IFFs) threaten countries' ability to achieve the 2030 Agenda and the Sustainable Development Goals (SDGs) by diverting resources from sustainable and inclusive development. The problem is even more detrimental in resource-constrained Africa. Policy action to curb IFFs and secure resources for sustainable development requires better data and a better understanding of IFFs – their types, volume, impacts, channels, origins and destinations. As an illicit phenomenon, IFFs are not easy to track or measure.

In July 2017, the United Nations General Assembly (A/RES/71/313) adopted an indicator framework to monitor progress towards SDGs. Indicator 16.4.1, “total value of inward and outward IFFs”, is one of two indicators intended to measure progress towards target 16.4 “by 2030, significantly reduce illicit financial flows and arms flow, strengthen the recovery and return of stolen assets and combat all forms of organised crime”. The call for action is strongly echoed by the Addis Ababa Action Agenda, which aims at redoubling efforts to reduce IFFs by 2030 substantially. The United Nations Conference on Trade and Development (UNCTAD) and the United Nations Office on Drugs and Crime (UNODC) were assigned as the custodians of SDG indicator 16.4.1. UNODC leads the work on crime related IFFs while UNCTAD on IFFs related to tax and trade.

Background

In 2017-2018, UNCTAD and UNODC, jointly with the United Nations Economic Commission for Africa (UNECA), carried out wide expert consultations to discuss the scope and measurement of IFFs and take stock of related research. These findings, with elaborations by a Task Force on the Statistical Measurement of IFFs, established by UNECA, UNCTAD and UNODC in January 2019, led to the development of a [Conceptual Framework for the Statistical Measurement of Illicit Financial Flows](#). The conceptual framework was eventually published in October 2020. The Task Force on the Statistical Measurement of IFFs is composed of statistical experts including those from Brazil, Finland, Ireland, Italy, Peru, South Africa and the United Kingdom, representing national statistical offices, central banks, customs or tax authorities. The Task Force also includes experts from international organizations, including Eurostat, the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD) and the United Nations Statistics Division (UNSD), in addition to UNECA, UNCTAD and UNODC.

The Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) approved the methodological proposal for measuring indicator 16.4.1 in October 2019, followed by the approval by the United Nations Statistical Commission (UNSC) in March 2020 as part of the comprehensive review of the SDG indicator framework intended for the monitoring of the 2030 Agenda for Sustainable Development.¹ IAEG-SDGs reclassified indicator 16.4.1 from Tier III to Tier II, meaning “Indicator is conceptually clear, has an internationally established methodology and

¹ The United Nations General Assembly (70/1) tasked the IAEG-SDGs and UNSC with the approval of “standards, methods and guidelines for the global indicator framework of the 2030 Agenda for Sustainable Development”.

standards are available, but data are not regularly produced by countries". The metadata for SDG indicators is updated annually to reflect refinements to methods and practices.²

To support progress in countries towards measuring SDG indicator 16.4.1, UNCTAD and UNECA are carrying out a [UN Development Account project](#) to define, estimate, and disseminate statistics on IFFs in Africa. As part of the project, up to nine beneficiary countries will receive technical support, including guidance on statistical concepts and methods, support for pilot testing and steps to launch the measurement of IFFs for national needs based on the upcoming UNCTAD's *Methodological Guidelines to Measure Tax and Commercial IFFs*. These pilot countries' experience will help refine the methods for SDG indicator 16.4.1 and contribute to the reporting of progress towards SDG target 16.4 in future.

The conceptual framework and guidelines are targeted at national statistical authorities, including the national statistical office (NSO) in a coordinating role and statistical experts of the customs and revenue office, tax authority and other agencies with relevant data and/or expertise on IFFs. This is in line with the General Assembly resolution (A/RES/71/313, para 6), which "stresses that official statistics and data from national statistical systems constitute the basis needed for the global indicator framework, ..., and stresses the role of national statistical offices as the coordinator of the national statistical system."

The guidelines will allow pilot countries to select among the suggested methods and concentrate on nationally relevant types of IFFs. The pilots will focus on national IFFs risk assessment, data availability review, mapping of the national system of agencies, test compilation and potential publication of results, where the quality of first estimates meets national criteria. The result of these pilot tests will then be used to refine the guidelines as well as develop knowledge products for peer learning.

Objectives

The online workshop on statistical methodologies to measure IFFs was well attended throughout by 146 participants, including 100 officials (9 females) from 19 Africa member States, 37 participants (9 females) from other stakeholders and 9 officials (3 females) of the co-organizers, from Africa and beyond. The objectives of the online workshop were to introduce the newly released UNCTAD-UNODC conceptual framework and upcoming UNCTAD methodological guidelines to measure tax and commercial IFFs. It sought to empower the United Nations Member States to estimate IFFs in line with national priorities by supporting the statistical system to acquire the technical knowledge to launch the statistical measurement of IFFs.

² <https://unstats.un.org/sdgs/metadata/>

The online workshop involved technical discussions on the statistical measurement of IFFs, including to:

- Introduce the common statistical concepts, definitions and framework for the statistical measurement of IFFs.
- Discuss suggested methods to measure tax and commercial IFFs in particular, but also selected types of IFFs from crime.
- Share the early country experience in the measurement of IFFs and discuss challenges encountered in national work.
- Discuss issues at stake in the African countries and sub-regions that should be considered in the measurement of IFFs and related pilots.
- Agree on the steps to launch country pilots and discuss data and capacity gaps and needs for support.

Successful measurement of IFFs requires collaboration across disciplines as illicit phenomena cut across society, and data remain highly scattered. Therefore, the relevant government agencies and ministries, such as NSOs, customs and revenue office, tax authority, central banks and financial intelligence centres (FICs), were invited to participate in the online workshop. During the workshop, African countries were invited to express their interest in joining the pilot testing of the methods.

The intended outcome of the online workshop on statistical methodologies to measure IFFs was to introduce the concepts and methods to measure IFFs and to encourage countries to participate in the pilot testing of the measurement of IFFs. UNECA, UNCTAD and UNODC will provide technical support, including guidance on statistical concepts and methods, support for pilot testing and recommendations on steps to take to launch the measurement of IFFs for national needs. The pilots will offer a possibility for official statisticians to inform policy action and strategies related to IFFs – an area where the consequences for development are severe while reliable data and statistics remain scarce.

Welcome remarks

The meeting was organized in the context of the UN Development Account [project](#) on defining, estimating and disseminating statistics on illicit financial flows from Africa, intended to support countries by developing concepts, methods and national capacity to measure IFFs, particularly for SDG indicator 16.4.1 on IFFs.

Mr. Bartholomew Armah, UNECA, welcomed all participants and provided an overview of the historical background of illicit financial flows as a sustainable development goal indicator and development of the conceptual framework to measure IFFs under the custody of UNCTAD and UNODC. He noted that effective and evidence-based economic governance warrant timely, reliable and high-quality statistics. In this regard, IFFs statistics are instrumental not only for maintaining financial security and good governance in the African continent but also for realising

both the Agenda 2030 and Agenda 2063. The virtual workshop provides a platform to bring relevant partners up to speed on implementing the conceptual framework for IFFs to collect, compile, analyse and disseminate IFFs statistics and ensure effective domestic resource mobilization. He expected that the workshop would facilitate the selection of interested countries for the pilot test of the conceptual framework and pave the ground for effective partnership with all stakeholders.

Dr. Yeo Dossina, AUC, thanked the co-organizers and the participants for the event. He underscored that IFFs remain a major impediment to domestic resources mobilization in the continent. It undermines African countries' ability to deliver much needed public goods and services required for realising SDGs by 2030 and in the context of Agenda 2063. The impact of the COVID-19 pandemic further increased the vulnerability of African countries through a sharp increase in capital outflows, among other adversities. In this circumstance, domestic resource mobilization and economic governance would be imperative in ensuring sustainable, resilient and inclusive development. He affirmed that the African Union duly recognized the importance of IFFs issues and elevated the topic at the highest policy discussions and decision organs levels. Accordingly, several policy frameworks were adopted to address the issue. The workshop would shed light on the methodological issues of the measurement of IFFs. He reiterated the profound interest of AUC in joining this initiative and implementing the proposed methodological guidelines in the pilot countries.

Session I: Concepts and methods for the statistical measurement of IFFs

The session introduced the conceptual framework for the statistical measurement of IFFs, the UN development account project to support African countries in this work, and methods suggested for the pilot testing of IFFs. The first session was moderated by **Mr. Allan Mukungu, UNECA**. The moderator briefly introduced the topic and the presenters of the session.

Mr. Enrico Bisogno, UNODC and Mr. Steve MacFeely, UNCTAD, delivered the first presentation on the “Conceptual framework for the statistical measurement of IFFs”. Mr. Bisogno presented the conceptual framework, and a statistical definition of IFFs provided therein: “Financial flows that are illicit in origin, transfer or use, that reflect an exchange of value and that cross country borders.” The framework covers four main types of activities that can generate IFFs: 1) tax and commercial activities; 2) illegal markets; 3) corruption; and 4) exploitation-type activities and financing of crime and terrorism. Through these channels, IFFs can have detrimental impacts on loss of public resources, rule of law, weakening of the justice system, state security, among others. He highlighted that with the conceptual framework, it would be possible to measure IFFs at the country level and produce disaggregated estimates for each IFFs types encompassing the main types of illicit activities. As such, it would be possible to have comparable, high-quality data across the countries.

Mr. Steve MacFeely, UNCTAD, discussed the concepts related to tax and commercial IFFs and explained that illicit tax and commercial IFFs are divided into two areas: illegal tax and commercial IFFs and IFFs from aggressive tax avoidance. The first group includes illegal practices such as tariff, duty and revenue offences, tax evasion, competition offences and market manipulation, amongst others. The latter flows can be generated, e.g., through the manipulation of transfer pricing, the strategic location of debt and intellectual property, tax treaty shopping and the use of hybrid instruments and entities. The latter flows may originate in legal economic activities but can be detrimental to sustainable development. Mr. MacFeely noted that statistics could not be based on legal considerations only since legal frameworks are not consistent across countries; they can be extremely complex to interpret and are often reactive. Therefore, the measurement of IFFs is based on identifying activities and behaviours that may generate IFFs based on the logic of the *International Classification of Crime for Statistical Purposes (ICCS)*. Mr. MacFeely informed the main activities undertaken by UNODC and UNCTAD in developing the statistical guidelines in measuring IFFs. Data needed to measure IFFs are scattered across many organizations within a country. As such, coordination is crucial to systematically collect, compile and disseminate the IFFs statistics. Sharing the experience from Latin America, he stressed that the involvement of national statistical offices is critical as coordinators of the national statistical systems.

Following this presentation, **Mr. Allan Mukungu, UNECA**, made the presentation on “UN Development Account project on IFFs in Africa”. Mr Mukungu explained that strengthening the statistical capacity of countries in Africa to monitor IFFs through an agreed-upon methodology that produces robust, consistent and comparable estimators remained the main objective of this project. Three main outcomes are targeted to attain that objective: Developing guidelines and capacity building materials for the estimation of IFFs (SDG 16.4.1); helping to build data infrastructure for the national monitoring of the 2030 Agenda; and finally, enhancing the capacity to use data to monitor IFFs in support of the national policy to curb IFFs. He explained that the objective of the workshop is to share information on recent global progress in measuring IFFs and encourage countries to pilot test the measurement of IFFs. Once the interested countries are identified, the pilot countries would have financial and technical supports for the duration of the pilot testing.

The session ended with the presentation by **Mr. Bojan Nastav, UNCTAD**, on the upcoming *Guidelines on the Statistical Measurement of Tax and Commercial IFFs*. The guidelines are expected to be finalized for country pilot testing. They will provide a choice of methods for pilot testing intended to measure IFFs related offshore wealth and related tax evasion by individuals, trade mis-invoicing and profit shifting of multinational enterprise groups (MNEs). The guidelines are intended for statistical and other national authorities with a mandate to collect and access relevant, often confidential, data. The aim is to apply methods on microdata to the extent possible to ensure better accuracy of results. UNCTAD and UNODC are developing methodological guidelines for measuring all major types of IFFs in consultation with the Statistical Task Force. He explained that the project activities are targeted at statistical authorities, including the national

statistical office (NSO) in a coordinating role and experts of customs and revenue offices, tax authorities, FICs, central banks, ministries of finance and other agencies with relevant data and/or expertise on IFFs while NSOs have a central role in measuring IFFs.

Session II: Country case studies and issues at stake in Africa

The session, moderated by **Ms. Anu Peltola** of UNCTAD, consisted of four presentations by Ghana, Italy, Brazil and Mexico to share experience on the challenges and lessons learned in the pioneering work to measure IFFs.

Mr. Bishop Akolgo, Integrated Social Development Centre, Ghana, presented on “Illicit Financial Flows - Ghana Experience”. Mr. Akolgo presented the results of their study on monitoring trade mis-invoicing using customs transactions data. Their study estimated the scale of trade mis-pricing in Ghana’s trade with the European Union (EU) and the United States of America (US) from 2000 to 2012, including assessing the under-priced EU/US import from Ghana, over-priced EU/US export to Ghana and identification of commodities with a significant amount of mis-pricing. The study applied the price filter method on datasets by Eurostat and the US Census Bureau. Further work aims to strengthen translation level, real-time risk assessment with customs, ministry of finance, natural resource regulatory agencies and the FIC.

Mr. Federico Sallusti, the National Statistical Institute of Italy (ISTAT), Italy, presented on “Case study on measuring profit shifting in Italy”. Mr. Sallusti shared his method to measure base erosion and profit shifting (BEPS) by comparing units of MNE groups that are active in Italy to comparable domestic enterprise units. The method is based on using a large number of basic variables from structural business statistics, such as location, industry, size, turnover, persons employed, salaries, goods and services, profits, research and development spending, export and import values. The choice of variables could be adjusted to national conditions. It was found that 60.4% of MNEs in Italy were tax-avoiding to the value of 32 billion euros (around 2% of GDP). The findings also indicated that the distribution of BEPS is highly correlated with the location in low-tax countries of the group. The data produced is yet to be published. But the analysis is considered as a pilot study. Mr. Sallusti highlighted the issues of data availability and methodological challenges in differentiating between MNEs and non-MNEs.

Ms. Luciana Barcarolo and Mr. Lucas Rodrigues Amaral, Secretariat of the Federal Revenue of Brazil, presented on “Case study on tax-related illicit financial flows channeled via phantom trade”. They shared first the results of using the price filter method on customs transactions data applying price filters constructed from observable market prices or statistically estimated from the transaction-level data. They compared the results to the partner country method, which measures discrepancies in bilateral trade records between trade partner countries, eliminating the effects of other issues than IFFs first, such as statistical measurement or timing

differences. The results are used in a risk assessment tool by commodity, exporter and financial intermediary.

Ms. Salomé Flores Sierra Franzoni, UNODC-INEGI Center of Excellence for Statistical Information on Government, Crime, Victimization and Justice, presented on “Preliminary results of the pilot to measure illicit financial flows in Latin America”. Ms. Franzoni shared the preliminary results of pilots to measure IFFs from illegal markets in Latin America from 2018 to 2020. The pilot countries included Colombia, Ecuador, Mexico and Peru. In the pilots, they estimated IFFs related to the drugs markets, trafficking in persons, smuggling of migrants and illegal mining. She discussed the benefits and challenges, including the use of national authorities’ data for something that has never been done before. It was at first challenging to raise awareness and involve the relevant authorities in the pilots. Data scarcity presented challenges, and legitimate ways to access confidentiality data needed to be found. The pilots increased the analytical capacity to understand how the illicit markets work, feeding directly into the work of national agencies, such as migration authorities. She highlighted data scarcity and confidentiality issues as particular challenges in the Mexican case study. Nevertheless, the pilot project resulted in the production of crucial data that was never compiled before addressing important policy data gap.

The four presentations of the four pilots provided crucial insights on the types of IFFs, relevant methods, challenges and opportunities of the same depending on the country contexts. The IFFs statistics produced in these pilots will provide coverage of a significant policy area for which there was no data and official statistics so far. From the country experiences, three key issues could be identified.

1. First, the measurement of IFFs is difficult with many challenges and limitations, but it can be done.
2. Second, data availability and relevant types of IFFs vary significantly across countries. In the beginning, it will be useful to select one or two types of IFFs that should and can be measured.
3. Finally, the measurement of IFFs requires a strong partnership among all relevant national and international partners.

Discussion, questions and answers

The session addressed issues at stake in the African countries for consideration in the measurement of IFFs and the related pilots. There was substantial interest among the participants on the topic. The main questions were of two types: 1) general discussion points dealing with the issues relating to the relevance, necessity, operation and the opportunity cost of investing in IFFs measurement, and 2) specific issues on methodology, coverage and specific country contexts. The discussion was moderated by **Mr. Mukungu (UNECA)**.

Mr. O'Reilly, from the OECD's Center for Tax Policy and Administration, was invited to start the discussion by sharing information on their current work in South Africa. The activities have built on previous work by the OECD to assess the impact of the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes, that is facilitating information exchange between countries to ensure that foreign accounts are being disclosed to tax authorities. South Africa has proposed to work with OECD on a project with two components; first, to strengthen inter-agency cooperation between the various agencies working in South Africa in the area of IFFs; and second, to improve the analysis of IFFs and the measurement and data analysis in that space. Interagency collaboration is key for measuring IFFs, and in South Africa the partnership is strong with their Inter Agency Task Force comprising, among other agencies, the FIC, South Africa Reserve Bank, National Treasury and South African Revenue Authority. There are also challenges, for instance some existing estimates of IFFs in South Africa are based on highly aggregated macroeconomic statistics and lack granularity to understand types of IFFs and inform their policy responses. Already before starting to share information automatically under the Global Forum's Common Reporting Standard, South Africa implemented voluntary disclosure programs for taxpayers who had foreign assets or domestic assets that were not declared. These data are now being analysed to understand offshore wealth held by South African residents. Mr. O'Reilly echoed conclusions made by Salomé Franzoni, that data access, confidentiality and stakeholder's buy-in are a challenge in measuring IFFs.

The following issues were raised during the Q&A session:

- The discussion started around the Conceptual Framework: its adoption, its comprehensiveness related to other IFFs related crimes, and the possible inclusion of “soft” indicators determining the risk of BEPS and corruption. The Framework has been endorsed by the IEAG-SDGs and subsequently adopted by the UNSC. With that endorsement, the indicator is now a Tier II indicator with clear concepts and accepted methodology to measure IFFs. The Framework includes all types of IFFs, including 1) tax and commercial activities; 2) illegal markets; 3) corruption; and 4) exploitation-type activities and financing of crime and terrorism. IFFs can also be measured separately for income generation and income management. The intention is to get comments and experiences from Member States to refine the guidelines on methodologies. Corruption is also included in the Conceptual Framework, but its measurement is not attempted in the first phase of pilots because of its complexity.
- The urgency of strengthening African countries' capacity to detect IFFs before even measuring them was raised. One asset in measuring IFFs is the possibility to put together data on flows (money related to illicit goods) from different countries and sources – since IFFs are transboundary flows. This helps shed light on different forms of IFFs at country level, even when nationally data are scarce, whether it is on drug trafficking or tax evasion. Statistical measures do not aim at identifying the illicit nature of individual flows, instead they aim to estimate the size, types and directions of those flows as aggregates. This can help focus policy action.

- A concern was raised around nationally-used products classification in international trade (e.g., NC8 for EU, HS10 for US) and their international comparability. It was stated that for trade misinvoicing, what is being done is to match as much as possible the data at a detailed product level so that measurement differences would not pose significant challenges. National classification differences complicate the identification of trade asymmetries. This is just one of the many statistical errors that we try to eliminate before coming up with trade misinvoicing estimates.
- The preliminary results on the measurement of IFFs from criminal activities in Latin America are not part of regular statistical production yet. This is work in progress and the situation varies depending on types of IFFs. For example, national statistical offices have some data on illicit mining, and are becoming more interested in collecting them. Institutions are more interested in collecting data and producing estimates when it is prioritized on the national agenda. Currently, institutions are analysing how to use the preliminary estimates of IFFs for national policy purposes.
- On the use of the price filter method applied to the Customs data in Ghana, most time was spent on cleaning the customs data rather than estimating IFFs. Work is also needed on data infrastructure to enable combining data from several sources. Secondly, it was difficult to get buy-in from authorities in the beginning. Trainings on how to apply both the partner country method and the price filter method were organised. To date, follow-up work has not yet been done due to lack of clarity on ownership of the problem.
- An issue was raised that sometimes it is difficult to identify domestic (non-MNE) firms that are comparable with respective units of MNEs, e.g., in the same industry. In certain sectors, such as natural resource extraction, often only MNE units are present, or even if domestic firms exist, they are only sub-contractors to MNEs. In this case, it will not be possible to estimate IFFs for these firms. This was not a major problem in Italy where for around 100 MNE units (out of some 63,000) a comparable domestic unit could not be identified. These units were simply excluded from the analysis and no additional steps were taken. In cases where problem is of greater relevance, the method could also be used in combination with other methods included in the methods suggested for pilot testing.
- It was pointed out that for the method to estimate BEPS based on comparing MNE and non-MNE units, data availability should not pose a problem. The method is based on basic structural business and customs statistics. Surely, in Italy like in many European countries there may be more possibilities to use a large number of variables in the analysis, including data from the European Groups register which covers MNE structures.

Closing remarks - Call for expressions of interest to join 2021 pilots

Mr. MacFeely, UNCTAD and **Mr. Bisogno, UNODC**, delivered their closing remarks thanking the participants for joining the event and inviting member States to launch country pilots in line with priorities and challenges outlined by the discussion. They stressed the goal of the project to empower the United Nations Member States to estimate IFFs in line with national priorities by supporting the statistical system to acquire the technical knowledge to measure IFFs using internationally agreed concepts and methods.

In his closing remarks, **Dr. Dossina, AUC**, thanked the co-organizers and reaffirmed the continued interest of AUC in partnering with the co-organizers in rolling out of the conceptual framework in the pilot countries to measure IFFs and concomitant capacity development activities.

Finally, **Mr. Mukungu, UNECA**, warmly invited countries to express interest as pilot countries. On behalf of UNECA, he thanked the interpreters, other colleagues supporting the administrative and logistics matters and most importantly, the participants for their active participation throughout the event.

Annexes

Remaining Questions and Answers

Conceptual Framework

An important question should be regarding the links of IFFs to asset recovery efforts, which was missing in today's presentations, while understanding the methodologies to measures the IFFs from the source, it seems equally important to have the receiving countries collecting data on such flows and the amounts received.

IFFs threaten countries' ability to achieve the Sustainable Development Goals (SDGs) by draining resources through erosion of tax base, reducing state revenues, weakening state institutions, or otherwise diverting resources for development. Impacts of IFFs on national economies are present both in countries with prevailing outflows and countries with inflows of IFFs. Indicator 16.4.1, total value of inward and outward IFFs, was selected to measure progress towards target 16.4 by identifying these flows and in turn supporting assets recovery efforts.

What are the names of those econometric/Statistical Methodologies, just the names i.e. MIMIC?

Each of the methods has specific underlying statistical methodologies, not all involve econometric models. For example, you refer to MIMIC, which is essentially a latent factor analysis to measure shadow economy.

Of the suggested methods, the profit-shifting methods rely on Cobb-Douglas production function and apply a regression analysis (OLS) to estimate the equations at hand. Method by Sallusti (MNE vs comparable non-MNE) relies on propensity-score (PS) matching and then further using factor analysis with receiver operating characteristics (ROC). For offshore wealth and transactions, for example, a gravity model has been applied (and estimated using a regression analysis) in one part of the econometric input into this statistical method.

Does the Conceptual Framework count trade misinvoicing as both a source of illicit finance (via trade tax evasion) and as pathway for moving illicit finance across borders (as an IFF)? If so, where does it count trade misinvoicing as a source of illicit finance?

The Conceptual Framework covers the entire spectrum of IFFs categories, i.e., trade and commercial IFFs, as well as criminal-side IFFs, such as corruption, illegal markets and extortion-type IFFs. Trade misinvoicing considers only the tax and commercial IFFs and as such is not necessarily generating income (what you refer to as source of illicit finance?); rather, it serves as a channel (a pathway) for moving financial flows across borders. These flows that are being moved, however, are part of IFFs because they are illicitly transferred, not generated. They can, in turn, also be used in a completely licit manner. The questions of income generation of tax and commercial IFFs and issues of overlap among various types of IFFs still remain to be fully resolved in the upcoming methodological work.

Case Study – Ghana

Diamond for Ghana export – are you considering re-export or third country export for some commodities in the methodology? Is the diamond not originally from Ghana?

Yes, the diamonds were definitely from a 3rd country. Our initial investigation revealed that because of the civil strife in Cote d'Ivoire at the time, most illegal exporters re-routed their trade through Ghana from Liberia, Sierra Leone and other countries. This partly accounts for the high export figure for 2000 of \$413 million dollars for the 13-years period with year 2000 alone accounting for \$300 million.

Using the price filter model and understanding the companies and countries, how do you go about instituting and investigating criminal charges against the culprits and or companies?

When an item is flagged as a suspicious transaction as a result of over-invoicing or under-invoicing, it may not be the end of the story and we can conclude that there is a crime committed. It May be related to one or more of the following:

- Capital flight-attempt to take out money to another country
- Import duty fraud-to evade customs duties, that is to pay less and make more profit
- Income tax evasion / Transfer pricing
- Money laundering

Other Explanations include:

- Clerical/Recording errors
- Product heterogeneity for a given HS10 code, for example a \$25,000 fax machine imported to the U.S. from Japan – was a prototype industrial sample

This is why we need commodity specialists in the customs to help make a determination on the flagged transaction by carrying out further investigations to determine which of the above apply and if it is not a clerical error or due to product heterogeneity, but any or all of the others, then the following steps could be taken:

1. An audit of the individual or business entity involved
2. Do further analysis of previous transactions to see if similar trends can be observed;
3. Once a clear case has been made, recovery and prosecution can follow.

Largely Export underpricing and Import overpricing Facilitates:

1. Income tax avoidance – abusive transfer
2. pricing
3. Capital flight
4. Money laundering

This is why I prefer Price Filter method (PFM) over the Country-Partner method (CPM). Country partner Data method does not identify suspicious transactions so that we can recover and prosecute to deter future occurrence. It also makes a **Critical assumption that**: The values declared in **Advanced economies** reflect the market value correctly, i.e., no mispricing, which is not the case. For Grouped records, the Country-Partner method yields **net mispricing**, not gross mispricing.

The assumption of “no mispricing in advanced economies” made by the CPM is **not supported by DOTS/COMTRADE data**. Thus, the mispricing of one country will be **biased by** the amount of **mispricing in partner country records**. **For detecting suspicious transactions**, DOTS: is Annual and Monthly data, with no commodity level data and COMTRADE is Commodity at HS6 level (aggregation high).

When you use data of your trade partner (CPM), you are only able to:

Identify seemingly mispriced records, but not identities of importers or exporters. But you need a detailed investigation of the country’s export and import documents for more accurate estimates of trade mispricing. And that is where price filter method shows its best using the country’s transaction level import and export data.

Transaction Level Data, applying the PFM will:

1. improve accuracy of price filter estimation;
2. enable you to find identities of importers and exporters (names, addresses, destination/origin of trade, dates, amounts) for ease of recovery and or prosecution;
3. Enables comparison of values reported in Ghana against values of matching trades reported in partner countries.
4. identify and target importers and exporters with tendency of frequent mispricing allowing the customs to build a commodity and importer/exporter risks profiles for continuous monitoring;
5. Allows for estimate of trade mispricing as reported in Ghana for the period 2000 to 2012.

An on-going programme of focused examination and investigation of a country’s export documents, especially using a price filter method will:

- Reduce capital flight through trade mispricing;
- Deter abusive transfer pricing by companies/businesses;
- Make Real time detection possible with the installation of real-time price filter model in the customs;
- Reduce tax losses and capital flights based on trade mispricing.

Case Study - Italy

On measuring BEPS - Does this method take into cognizance transfer misprint for both imports and export whether over or under valued?

The method is finalised to identify ATP strategies including transfer pricing, under the assumption that this lever is connected with a reduction in profits which is visible to the model.

In this regard, the model uses information about the share of imports and exports on costs and turnover respectively in order to account for the use of transfer pricing in order to shift profits.

BEPS - How do you account for MNEs that are used as vehicles for criminal enterprise while ensuring that they meet the threshold as foreseen by the normal proxy indicator?

The method is aimed at identifying abnormal behaviours from an economical point of view. It is not suitable to detect other unlawful behaviours (such as laundering money or financing criminal organizations) if they are not connected with the reduction of taxable profits.

Case Study - Brazil

For setting the price filter, what level of variations/diversification would you propose: so, at which level to estimate the price filter: product level at HS-6 code; lower; including descriptions? What is, based on your experience, attainable?

The price filter may be statistically estimated using transaction-level trade data (Customs Database) at the most granular level as possible (e.g. Mercosul Common Nomenclature at the 8-digit level) or may be constructed from observable market prices. The price filter range may be set narrower or wider around the market price as appropriate. The lower and upper bound prices may be set at the first quartile price and the last quartile price, such as the lower and upper quartile prices. Or they can be set at the average price $\pm \alpha$ (%) for each HS Code based on the judgment of commodity specialists.

It is important to note that a limitation of the Price Filter Method (PFM) is the fact that the statistical price filters are generated endogenously using trade statistics which also might include abnormally priced transactions. In this regard, it is important to note that if a considerable amount of trade transactions relies on triangular operations through offshore intermediary entities located in low-tax jurisdictions, the price filter, statistically estimated using transaction-level trade data collected by the Customs Bureau, likely, would be biased down by cross-border aggressive tax planning strategies and, therefore, in such cases, the Price Filter Method (PFM) would not be the most appropriate one. It is possible to observe triangulation patterns using the Customs Database: (a) import transactions: country of origin (goods flows) is different from the country of sale (financial flows); (b) export transactions: country of destination (goods flow) is different from the country of acquisition (financial flows).

The Partner Country Method (PCM), known as mirror data analysis, may be applied to estimate potential trade gaps or trade discrepancies. Trade discrepancy represents the difference between the trade value recorded by the importing country and that recorded by the exporting country. Trade discrepancy can be calculated at various levels; from the most disaggregated level (transaction-level) to the most aggregated level (country-pair level).

Programme



Programme

Online Workshop on Statistical Methodologies to Measure Illicit Financial Flows Time Zone GMT+3

Session Chair Bartholomew Armah, *UNECA*

13:00 – 13:10 **Opening address**

Yeo Dossina, *AUC* & Bartholomew Armah, *UNECA*

13:10 – 13:35 **Conceptual framework for the statistical measurement of IFFs**

Enrico Bisogno, *UNODC* & Steve MacFeely, *UNCTAD*

13:35 – 13:45 **UN Development Account project on IFFs in Africa**

Allan Mukungu, *UNECA*

13:45 – 14:00 **Guidelines on the measurement of tax and commercial IFFs**

Bojan Nastav, *UNCTAD*

10 min BREAK

Session Chair Anu Peltola, *UNCTAD*

14:10 – 14:25 **Case study on IFFs in Ghana**

Bishop Akolgo, *ISODEC/Tax Justice Africa*

14:25 – 14:40 **Measuring BEPS: MNEs vs. comparable non-MNEs methods – Method#4**

Federico Sallusti, *ISTAT*

14:40 – 14:55 **Case study on tax-related illicit financial flows channeled via phantom trade**

Lucas Rodrigues Amaral, Luciana Barcarolo, *Secretariat of the Federal Revenue of Brazil*

14:55 – 15:10 **Preliminary results of the pilot to measure IFFs in Latin America**

Salomé Flores Sierra Franzoni, *UNODC-INEGI Center of Excellence for Statistical Information on Government, Crime, Victimization and Justice*

15:10 – 15:45 **Issues at stake – Q&A**

Discussion moderator - Allan Mukungu, *UNECA*

15:45 – 16:00 **Closing remarks – Call for expressions of interest to join 2021 pilots**



List of participants in the Workshop on Statistical Methodologies for Measuring IFFs, held virtually on 16 February 2021

UNECA Member States

1. Angola

1. Mr. Fernando Adao, International Cooperation Department, The Angola Revenue Administration (AGT), Luanda, Angola
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10. Mr. Loukmane Latifou, Institut National de la Statistique et de l'Analyse Économique, Cotonou, Benin

11. Mr. Calixte Mahougbe, Institut National de la Statistique et de l'Analyse Économique, Cotonou, Benin
12. Mr. Hervé O. Obossou, Institut National de la Statistique et de l'Analyse Économique, Cotonou, Benin
13. Mr. Armel Sanny, Institut National de la Statistique et de l'Analyse Économique, Cotonou, Benin
14. Mr. Clément Sossou, Institut National de la Statistique et de l'Analyse Économique, Cotonou, Benin
15. Mr. Firmin Vlavanou, Institut National de la Statistique et de l'Analyse Économique, Cotonou, Benin

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6. Mr. Lakidzane Tiro, Officer, Central Statistics Office, Gaboronne, Botswana
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10. Mr. Placide Some, Ingénieur Statisticien Economiste, Institut National de la Statistique et de la Démographie, Ouagadougou, Burkina Faso

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2. Mr. Carlos Deffo, Institut National de la Statistique, Yaoundé, Cameroon
3. Mr. Brice Kamsu, Institut National de la Statistique, Yaoundé, Cameroon

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3. Ms. Eman Khatab, Central Agency for Public Mobilisation and Statistics, Cairo, Egypt
4. Mr. Khaled Moataz, Embassy of the Republic of Egypt, Addis Ababa, Ethiopia
5. Ms. Mai Mohammed Fawzey, Central Agency for Public Mobilisation and Statistics, Cairo, Egypt
6. Ms. Aya Mostafa, Central Agency for Public Mobilisation and Statistics, Cairo, Egypt

8. Madagascar

1. Mr. Isaora Zefania Romalahy, Senior Statistician-Economist, Director General, National Institute of Statistics, Ministry of Economy and Finance, Antananarivo, Madagascar

9. Malawi

1. Mr. Mwayi Mwalwimba, Senior Strategic Analyst, Financial Intelligence Authority, Lilongwe, Malawi

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2. Mr. Abdoulaye Bamanthia Tandia, Chef, Département des Synthèse économiques (Comptabilité nationale à l'ONS, Office National de la Statistique, Nouakchott, Mauritania)

11. Mauritius

1. Mr. Lodassen Kistnen, Team leader, Mauritius Revenue Authority, Port Louis, Mauritius

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3. Ms. Bernardina Milissão, National Institute of Statistics, Maputo, Mozambique
4. Mr. Ilidio Xerinda, National Institute of Statistics, Maputo, Mozambique

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1. Mr. Emmanuel Bahati, Financial Intelligence Unit, Kigali, Rwanda
2. Mr. Yves Muvunyi Ngarambe, Financial Intelligence Unit, Kigali, Rwanda

14. Seychelles

1. Mr. Rudy Sinon, Seychelles Revenue Commission, Victoria, Seychelles

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1. Mr. Pieter Alberts, Senior Operations Manager: Monitoring and Analysis, Financial Intelligence Center, Pretoria, South Africa
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18. Uganda

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19. Zambia

1. Mr. Xolisile Khanyile, Director, Financial Intelligence Authority, Lusaka, Zambia
2. Mr. Christopher Malan, Executive Manager: Compliance and Prevention, Financial Intelligence Authority, Lusaka, Zambia
3. Ms. Lize Van Schoor, Legal and Policy, Financial Intelligence Authority, Lusaka, Zambia
4. Mr. Pieter Smit, Executive Manager: Legal and Policy, Financial Intelligence Authority, Lusaka, Zambia

United Nations bodies, specialized agencies and funds

1. Ms. Luckystar Miyandazi, Programme Specialist, Tax Inspectors Without Borders - Coordinator for Africa, UNDP, Nairobi, Kenya

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1. Mr. Yeo Dossina, Head of Economic Policies, Research and Statistics Division, Department of Economic Affairs, African union Commission, Addis Ababa
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3. Ms. Leila Ben Ali, Statistics Division, African Union Commission (AUC), Addis Ababa, Ethiopia
4. Mr. Samson Bel-Aube Nougbodohoue, Statistics Division, African Union Commission (AUC), Addis Ababa, Ethiopia

5. Mr. Matteini Aurora, EEAS-GENEVA, Intern at the Delegation of the European Union to the UN in Geneva, European Union to the UN, Geneva
6. Mr. Mu'Azou Umaru, Director of Research and Planning, Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), Dakar, Senegal
7. Mr. Lansana Daboh, Researcher, Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), Dakar, Senegal

Non-government Organizations and Other Entities

1. Mr. Olumide Abimbola, Executive Director, Africa Policy Research Institute (Afripoli), Berlin, Germany
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3. Mr. Kwaku Afari, Programme Officer, Wacam, Accra, Ghana
4. Mr. Charles Abugre, Executive Director, Integrated Social Development Centre (ISODEC), Accra, Ghana
5. Mr. Kennedy Kusi, Programme Officer, Wacam, Accra, Ghana
6. Ms. Eva Danzi, Policy Intern, Tax Justice Network – Africa, Nairobi, Kenya
7. Mr. Wellington Jah, Technical Advisor, Tax Justice Network – Africa, Nairobi, Kenya
8. Mr. Rodgers Kidiya, Policy & Research Officer, Tax Justice Network – Africa, Nairobi, Kenya
9. Mr. Alvin Mosioma, Executive Director, Tax Justice Network – Africa, Nairobi, Kenya
10. Ms. Chenai Mukumba, Policy Research & Advocacy Manager, Tax Justice Network – Africa, Nairobi, Kenya
11. Ms. Barasa Annette Nabayi, University of Nairobi, Nairobi, Kenya
12. Ms. Farah Nguegan, Communication, Campaigns & Outreach Manager, Tax Justice Network – Africa, Nairobi, Kenya
13. Ms. Crystal Simeoni, Director, Nawi Afrifem Macroeconomics Collective, Nairobi, Kenya
14. Mr. Leonard Wanyama, EATGN Coordinator, Tax Justice Network – Africa, Nairobi, Kenya
15. Mr. Alexander Ezenagu, Assistant Professor in the College of Law, Hamad Bin Khalifa University, Doha, Qatar
16. Mr. Allan Ngari, Regional Organised Crime Observatory Coordinator for West Africa, ENACT / ISS, Dakar, Senegal
17. Ms. Kathy Nicolaou-Manias, Technical Advisor on Illicit Financial Flows and Institutional Capacity Building Expert, IFF, Johannesburg, South Africa
18. Ms. Busi Sibeko, Researcher, Institute for Economic Justice (IEJ), Johannesburg, South Africa
19. Mr. William D. Davis, Senior Economist, Natural Resource Governance Institute, London, United Kingdom
20. Mr. Cyril Chalendard, African Trade Observatory (ATO), New York, United States of America

21. Mr. Jason Rosario Braganza, Executive Director, The African Forum and Network on Debt and Development (AFRODAD), Harare, Zimbabwe
22. Mr. Joseph Ngwawi, Researcher / Editor, Southern African Research and Documentation Centre (SARDC), Harare, Zimbabwe
23. Mr. Mukasiri Sibanda, Tax and Natural Resource Governance Consultant, Tax Justice Network – Africa, Harare, Zimbabwe
24. Mr. Mamadou Goïta, Executive Director, Institut de recherche et de promotion des alternatives de développement en Afrique (IRPAD), Bamako, Mali
25. Mr. Jean Mballa Mballa, Executive Director, Centre régional africain endogène et communautaire (CRADEC Cameroon), Yaoundé, Cameroon
26. Ms. Joy W. Ndubai, Teaching and Research Associate, Institute for Austrian and International Tax Law, Vienna, Austria
27. Mr. Rick Rowden, Senior Economist, Global Financial Integrity, Washington DC, USA

Speakers

1. Mr. Bishop Akolgo, former Executive Director and IFFs Expert, Integrated Social Development Centre (ISODEC), Accra, Ghana
2. Mr. Lucas Rodrigues Amaral, Secretariat of the Federal Revenue of Brazil, São Paulo, Brazil
3. Ms. Luciana Barcarolo, Secretariat of the Federal Revenue of Brazil, Curitiba, Brazil
4. Ms. Salomé Flores Sierra Franzoni, UNODC-INEGI Center of Excellence for Statistical Information on Government, Crime, Victimization and Justice, Mexico City, Mexico
5. Mr. Pierce O'Reilly, Tax Economist, Organisation for Economic Co-operation and Development (OECD), Paris, France
6. Mr. Federico Sallusti, Directorate for National Accounts, National Statistical Institute of Italy (ISTAT), Roma, Italy

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2. Mr. Allan Mukungu, Officer-in-Charge, Economic Governance and Public Finance Section, Macroeconomics & Governance Division, UNECA
3. Mr. Emmanuel Ngok, Statistician, African Centre for Statistics, UNECA
4. Ms. Farzana Sharmin, Economic Affairs Officer, Economic Governance and Public Finance Section, Macroeconomics & Governance Division, UNECA

United Nations Conference on Trade and Development (UNCTAD)

1. Mr. Steve MacFeely, Head, Statistics and Information Division on Globalization and Development Strategies, UNCTAD
2. Ms. Anu Peltola, Statistician, Development Statistics and Information Branch, UNCTAD
3. Mr. Bojan Nastav, Statistician, Development Statistics and Information Branch, UNCTAD
4. Ms. Amandine Rushenguziminega, Project Officer – Illicit Financial Flows, Development Statistics and Information Branch, UNCTAD

United Nations Office on Drugs and Crime (UNODC)

1. Mr. Enrico Bisogno, Chief, Data and Statistics Section, UNODC

Social media engagement

Tweets were posted on Twitter by UNCTAD and UNECA

The image shows a screenshot of a Twitter thread. At the top is a promotional banner for a workshop. The banner features a purple and blue color scheme with various icons: a person with a magnifying glass, a person with a syringe, a person with a mask, a person with a gun, a person with a briefcase, a person with a stack of money, a person with a calculator, and a person with a laptop. The text on the banner reads: "16th FEB 2021 WORKSHOP Statistical methodologies to measure illicit financial flows". Below the banner is a URL: <http://bit.ly/IFF-Workshop-16feb21>. The banner also includes the United Nations logo and the text "UNITED NATIONS".

Below the banner is a tweet from ECA (29.6K Tweets). The tweet text is: "Dr. Vera Songwe and 9 others". The tweet has 11 replies and 26 likes.

Below the tweet is a retweet from UNCTADstat (@UNCTADstat) 4 days ago. The retweet text is: "#joinus for the next workshop on Statistical methodologies to measure illicit financial flows." The retweet also includes a link to the workshop: <http://bit.ly/IFF-Workshop-1...>

Below the retweet is a tweet from UNCTAD and 3 others. The tweet text is: "The African continental #workshop will launch pilot testing that will contribute to the refinement of methods to #measure #SDG 16.4.1 on IFFs." The tweet has 8 replies and 5 likes.