Global Guide to Criminalization of Tax Offenses

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Global Guide to Criminalization of
Tax Offenses

An interactive tool providing an International guide on the criminalization of tax offenses across the globe

Over recent years, there has been a growing number of jurisdictions implementing stricter legislation for criminal charges for tax-related offenses. Managing potential criminalization of tax audits and liabilities for directors could have significant impact including management’s decisions.

**This interactive tool provides an overview of the criminalization of tax offenses across the globe. The tool is made up of two sections:**

International guide on the criminalization of tax offenses, which covers frequently asked questions including an outline of criminal tax fraud offences across the globe, typical trigger points that could lead to criminal investigations and more.

Interactive Map tool providing a visual outline of whether Corporates, Individuals or Both can be prosecuted for tax offenses across jurisdictions.

Interactive Map outlining who can be prosecuted for tax offenses

The Interactive Map tool outlines whether Corporates, Individuals or Both can be prosecuted for tax offenses across the globe.

Click [here](https://resourcehub.bakermckenzie.com/en/en/resources/tax-dispute-resolution---criminal-proceedings/interactive-map) to navigate to the Interactive Map page or download a PDF copy of the map [here](https://resourcehub.bakermckenzie.com/en/-/media/criminal-proceedings/files/case1979728_tdr-criminal-tool---map-responses.pdf?sc_lang=en).

Please note that although the contents on this website is a helpful source of information, we recommend using these materials for reference only, and not as a substitute for obtaining detailed tax advice. For professional advice and assistance, please contact your usual Baker McKenzie contact.

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