

Synopsis for Stephen Vorreiter's presentation for Workshop 2 on 15 September 2015: "International cooperation and its limitations"

My presentation will focus on the legal framework that allows tax authorities around the world and the Australian tax authority in particular to obtain information and assistance from other countries to both assess and collect tax and to prosecute crime related to evasion of tax.

It will consist of an overview of the treaties that allow countries to assist each other with emphasis on the Australian framework.

The presentation will then analyse an Australian case which depended for its success on the information obtained from the Cayman Islands tax authorities under this legal framework.

There will be a general analysis of the limitations of the legal framework which allows such international cooperation. In particular, the limitations of the framework will be highlighted by reference to actions taken by the defence in the Australian case to prevent the use of the information.