

Gør tanke til handling
VIA University College



Presentation

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Morten Bøhm

- Master in science in business law and business administration
- Master in Public Governance
- Current position: Program Director for the Tax Programs at VIA University College

- Formerly worked at the Danish Tax Administration for 21 years
- Held positions Head of the Danish International Tax Evasion Projects
- Deputy Director with the Danish Tax Administration
- Head of the Nordic cooperation on International Tax evasion
- Member of the TFTC and the Jitsic project group at OECD.



Initial Statements on Tax & Data

- Tax Administrations in general and the Danish tax administration specifically are data hubs
- The Danish tax return can be made 100% without taxpayer involvement, almost
- The Danish Tax Administration has almost all the information on each taxpayer.

Initial statements on AI and robotics

The level of digitalization and the level of knowledge gives excellent opportunities for

- Datamining
- Cross references
- And logic contexts

From simple to more complex cases

Initial statements on International Tax Evasion

- **Statements**
 - Tax Legislation ends at the border
 - Tax Evasion does not stop at the border.
 - Crossing borders and cherry picking your tax jurisdiction is a day to day event
 - Borders are resetting the jurisdictions legislation and makes things more complicated
 - The answer: Install legislation that makes it easier to follow the money

Initial Statements Beneficial Owner

- The use of Vehicles are designed to disguise the Beneficial Owner
- Using more jurisdictions brings the legislative side more complex
- CRS, FATCA and other international agreements are working, but do not solve the problem

- The need to follow the money within and beyond a Jurisdiction has never been higher

Initial statements

The Danish Tax Legislation holds provision, where the Tax Administration can get all inbound and outbound transaction from the Danish Financial Institutions

- 65 million transactions for the first 9 years
- the dataset gives
 - direct access to some cases,
 - insight into larger business transaction,
 - the more advanced analytics and helps in leaks (e.g. Swiss leaks, Panamapapers)

Lessons learned from 10 years of use

- The collection of data on all transactions in and out of Denmark has been a game changer
- It is the single most valued tool in the tool box to combat International Tax Evasion
- Legislation surrounding must be in place as well
- New areas of interest ?