

2.1.3 Egmont Group documents

The Egmont Group of FIUs (EG) is the international association of national FIUs. The interpretive note to recommendation 29 of the 40 FATF recommendations calls for the national FIUs to seek membership in the EG.¹⁵

In July 2013, the “legislative” body of the EG, the assembly of the Heads of FIU, has approved a document entitled “Egmont Group of Financial Intelligence Units operational guidance for FIU activities and the exchange of information”.¹⁶ Strangely enough, this document on operational guidance contains the term “tax” exactly once: Point 50 lit. m defines fiscal information (on declared income and taxes paid) as information type that may be useful to FIUs. No word of guidance is given on how the analysts in the FIUs should get a clearer picture whether a case is one of tax crime as predicate offence to ML or not. No other document treating this problem seems to have been published by the EG so far.

As an intermediate summary of the analysis of the international legal framework, the language used is vague in the FATF recommendations, the FATF Methodology, the EU AMLD and in the EG documents. In chapter 2.2, it will be analysed what the consequences are thereof.

¹⁵ Interpretive note to recommendation 29, G. Egmont Group, nr. 13 in fine: “The FIU should apply for membership in the Egmont Group.”

¹⁶ The document, dated October 28, 2013, is publicly available on the EG website at <http://www.egmontgroup.org/library/egmont-documents>, accessed on April 3, 2016.