

As will be shown below, two FATF-members have not yet implemented tax crime as predicate offence to ML: the USA and Luxembourg. While in the US, case law can be called upon as precedent to argue that at least courts have determined that a foreign government has a valuable property right in collecting taxes, and that right may be enforced in a U.S. court of law (see the reference below), there seems to be neither law nor jurisprudence in place in Luxembourg relating to tax crime as predicate offence to ML, but supervisory guidance only.