

RESOLUTION No. AGN/45/RES/10

SUBJECT:

INTERNATIONAL FRAUDS AND
COMMERCIAL CRIME
(INCLUDING ECONOMIC OFFENCES).

To be classified as follows:

1 copy in the CHRONOLOGICAL SERIES
year 1976

1 copy in the SUBJECT SERIES

Heading: Economic offences,
Commercial crime, Tax offences

Sub-heading: General resolutions

TEXT OF RESOLUTION

HAVING STUDIED Report No 5, entitled "International frauds and commercial crime", submitted by the General Secretariat,

HAVING HEARD the report given by the Chairman of the Committee of Experts set up by the ICPO-INTERPOL General Assembly at its 44th session to study Report No 5,

REITERATING that international frauds and commercial crime (including economic offences), having regard to their grave consequences and wide repercussions, are of great concern to all member countries as brought out in Resolution No. AGN/44/RES/4 unanimously adopted by the General Assembly at its 44th session in Buenos Aires (1975),

CONVINCED that international police co-operation is an absolute necessity in the fight against this type of crime,

RECOGNIZING that international police co-operation in this area takes place within a context of much wider international co-operation in which police action requires judicial and diplomatic co-operation if satisfactory results are to be achieved,

NOTING that international and national legal instruments are often contradictory and inadequate to promote international co-operation regarding international frauds and commercial crime (including economic offences),

BELIEVING that international co-operation in this domain is essential and should be expanded and facilitated,

The ICPO-INTERPOL General Assembly, meeting in Accra, from 14th to 20th October 1976 at its 45th session:

ADOPTS the recommendations appended to this Resolution;

ASKS the ICPO-INTERPOL National Central Bureaus:

- a) to submit these recommendations to the appropriate authorities in their countries;
- b) to make every possible effort to implement those of the recommendations they are empowered to apply;
- c) to draw their Governments' attention to the criminal enforcement advantages which would result from:
 - i) the negotiation of improved and expanded channels of co-operation in the areas of international frauds and commercial crime (including economic offences);
 - ii) the harmonisation of laws and regulations in this field.

R E C O M M E N D A T I O N S

- a) Inclusion of economic and appropriate fiscal offences in international treaties and agreements and also in national laws governing extradition and judicial co-operation on criminal matters, taking account of the problems raised by the difficulty of getting information about funds obtained by means of such offences committed in one country and secreted in another country.
- b) Study of the possible ways of improving international co-operation, particularly with regard to economic and appropriate fiscal offences, with a view to drawing up bilateral agreements which may also take into account the problems raised by banking secrecy.
- c) Study of national legislation to identify omissions and deficiencies with a view to giving sufficient legal authority to the agencies responsible for dealing with economic and fiscal offences; the police would then be able to deal with economic and fiscal offences with powers equal to those they have in connection with other criminal offences.
- d) Granting the competent authorities of requested countries the possibility of obtaining from banks and other financial institutions, under legal authority, evidence in their possession, insofar as the evidence is needed for the investigation of an offence committed in the requesting country.

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- e) General acceptance of the principle that, where law enforcement with regard to economic offences is concerned, the ICPO-INTERPOL and its National Central Bureaus make available also to responsible law enforcement agencies other than the police the facilities offered by Interpol.
- f) Encouraging the Interpol National Central Bureaus, at their discretion, to co-operate with each other, even in cases where the offence giving rise to the request for assistance would not be punishable in the requested country had it been committed there, at least in cases where the assistance requested does not imply the use of compulsive measures.
- g) Highlighting, in requests for international assistance, the facts and details likely to induce the requested country to interpret the act committed in a way likely to facilitate international co-operation.
- h) Recognition of the need for expertise in the investigation of international frauds, commercial crime and economic offences; specialised agencies may be established for this purpose in countries in which it may be necessary.
- i) Recognition of the necessity to review on a continuing basis, the working of the bodies responsible for implementing the laws and regulations with respect to national economic and fiscal controls, and of the need to initiate appropriate measures to improve procedures and the efficiency of personnel, in order to make it more difficult to commit international frauds and commercial and economic offences.

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