



# THE ASIA-PACIFIC INVESTIGATIONS REVIEW 2019

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# **The Asia-Pacific Investigations Review 2019**

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A Global Investigations Review Special Report

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This article was first published in October 2018  
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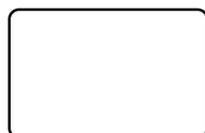
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ISBN: 978-1-78915-108-4

Printed and distributed by Encompass Print Solutions  
Tel: 0844 2480 112

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# Preface

**Global Investigations Review** is the hub of the international investigations community, bringing practitioners together through our journalists' daily news, GIR Insight resources and GIR Live events. **GIR** gives our subscribers – mainly in-house counsel, private practice lawyers, government enforcement agencies and forensics advisers – the most readable explanation of all the cross-border developments that matter, enabling them to stay on top of their game. Over the past 12 months, our reporters have conducted roundtables on the cost of investigations and the future of investigations firms, interviewed government enforcers, refreshed our surveys showcasing Women in Investigations and the top firms in investigations (the GIR 100) and – after a successful court decision – obliged the DOJ to release the names of unsuccessful candidates for Foreign Corrupt Practices Act monitorships.

Complementing our journalists' original work, this annual report gives readers the 'front-line' view from selected practitioners. Each is invited to reflect on the complex issues that they – and their in-house clients – face in internal and government investigations every day. All authors are leaders in their field and we are grateful to them all for their time and energy. We encourage readers and co-authors to share feedback and comments.

If you would like to get involved in future editions or have thoughts for us, please contact [edward.perugia@globalinvestigationsreview.com](mailto:edward.perugia@globalinvestigationsreview.com).

We hope you enjoy reading *The Asia-Pacific Investigations Review 2019*.

**Global Investigations Review**

London

August 2018

# Australia: An Increasingly Global Approach

Dennis Miralis and Phillip Gibson  
Nyman Gibson Miralis

Traditionally, investigations by Australian government agencies were limited to individuals and corporations operating within Australia's geographical borders. The rise of globalisation, however, has necessitated a change to the nation state-based approach. Today, Australian government agencies are increasingly required to be involved in cross-border investigations, often working collaboratively with their international counterparts in parallel investigations. One of the main drivers behind this change has been the internationalisation of commerce and the subsequent increase in 'borderless crimes' such as money laundering, tax evasion, e-commerce fraud, corruption, bribery, cybercrime and terrorism financing.

This article surveys the major Australian government agencies involved in such investigations, with a particular focus on their increasing need to adopt a global approach to fulfil their ultimate mandate: to protect Australians from criminal threats, including international ones.

## The 2017 Australian Foreign Policy White Papers

The 2017 Australian Foreign Policy White Papers were released on 23 November 2017 and are considered to convey Australia's current position in relation to international engagement. The White Papers also present a strategic framework for maximising Australia's international influence and securing the nation's future foreign interests. The Australian government has long recognised the increasing extraterritorial dimension of criminal law. The rise of globalisation and technology has resulted in crime transcending Australia's jurisdictional borders, and has had a significant impact on the way criminal syndicates and enterprises operate. Indeed, the White Papers note that 70 per cent of Australia's serious criminal threats have an international dimension.

In acknowledging that organised crime does not remain static, the methods in which law enforcement agencies operate both domestically and internationally is forced to continuously adapt. To this end, the Australian government's ability to combat transnational crime rests on increased collaboration between domestic agencies as well as effective cooperation between international government partners. Australia aims to increase bilateral and regional law and justice, diplomatic engagement, and border protection to assist in the prevention, investigation and prosecution of transnational organised crime. Vital to this objective is the stated ambition to increase cooperation with regional states including China, Indonesia, Malaysia, the Philippines, Thailand and Vietnam. Specific examples of such cooperation include the Pacific Police Development Program and the Jakarta Centre for Law Enforcement Cooperation. Australia intends to continue its leadership in promoting global standards in combating money laundering, terrorism financing and corruption. In the advancement of this agenda, Australia's continued involvement in the United Nations Convention against Corruption and Office on Drugs and Crime is considered vital.

## The Australian Federal Police

The Australian Federal Police (AFP) is Australia's national law enforcement policing body, tasked with enforcing the Commonwealth criminal law, which includes the offences foreign bribery, cybercrime, tax evasion, terrorism financing and money laundering.

In 2017, the AFP published its International Engagement 2020 and Beyond report. International engagement means activity that is undertaken with foreign governments and foreign law enforcement partners to protect a country's national interests.

The AFP states that the purpose of its international engagement is 'to take the fight against crime offshore, and to protect Australians and Australia's national interests by working in partnership with state, territory and foreign law enforcement agencies to detect, deter, prevent and disrupt crime at its point of origin or transit'. This represents a significant shift in the AFP's approach.

According to the report, the following statistics reflect the need for the AFP to engage with international law enforcement agencies:

- around 70 per cent of Australia's serious criminal targets live or have links to overseas;
- fraud is said to cost Australia more than A\$6 billion each year;
- cybercrime costs more than A\$2 billion annually, and with changing technologies and automation this will only increase;
- the global cost of crime is about A\$3 trillion and this will continue to grow; and
- there has been a 120 per cent increase in terrorism incidents globally since 2010.

In accordance with this new approach, the AFP works with global law enforcement and intelligence partners such as Interpol and Five Eyes, as well as global non-law enforcement such as the UN and foreign governments, to further their investigations where Australian interests are affected.

## Task Force Eligo: an example of the future of government investigations in Australia

A recent operational example of an AFP task force that demonstrates the way in which this is occurring is Task Force Eligo.

The Eligo National Task Force commenced in December 2012 as a special investigation led by the Australian Crime Intelligence Commission (ACIC) into the use of alternative remittance and informal value transfer systems by serious and organised crime.

As at January 2014, it had resulted in the seizure of more than A\$580 million worth of drugs and assets, including A\$26 million in cash. The Task Force was made up of the ACIC, the Australian Transactions Reports and Analysis Centre (AUSTRAC) and the AFP. It was supported by state and territory law enforcement, key Commonwealth agencies and major international law enforcement bodies, including from the United States, the United Kingdom, Canada and New Zealand.

### The AFP: its global investigative footprint and internationalist policy

Additionally, the AFP has strategically placed liaison officers, police advisers and missions in five regions across the globe, each with a regional manager. The regional managers are responsible for overseeing and providing strategic leadership and guidance for senior liaison officers and advisers and implementing region-wide law enforcement areas of emphasis and responsibilities. The posts within each region have responsibility for a number of countries within that region.

According to the AFP, the international operations portfolio assists the AFP in the disruption of crime offshore through:

- disruption of transnational serious and organised crime (including terrorism);
- security and stabilisation missions to achieve regional stability and contribute to global order;
- international engagement and liaison; and
- capability development missions and activities.

The AFP now has over 300 personnel located in more than 52 locations throughout the regional areas of Asia, South East Asia, the Americas, Europe, the Middle East and Africa, and the Pacific catchment.

The AFP describes its increasing internationalist approach to investigations by referencing the following three principles:

- collaboration – brokering collaboration with international law enforcement agencies to drive investigations and support bilateral or multilateral cooperation;
- intelligence gathering – collecting and exchanging criminal intelligence in support of international law enforcement efforts; and
- capacity building – enhancing the capacity and the capability of international law enforcement agencies to combat transnational crime.

Conforming with this approach, in 2015 the AFP and FBI signed a memorandum of understanding (MoU) that focuses on the collaboration between them in addressing terrorism, illicit drugs, money laundering, illegal firearms trafficking, identity crime, cybercrime and transnational economic crime.

The MoU – called ‘Combating Transnational Crime, Combating Terrorism and Developing Law Enforcement Cooperation’ – consolidates the AFP and FBI cooperation in the exchange of information, resources, and technical and forensic capabilities.

The AFP has signed similar memoranda with many other countries, and additionally relies on Europol and Interpol for assistance with its investigations.

### AUSTRAC

AUSTRAC is Australia’s anti-money laundering and counter-terrorism financing regulator, and Australia’s specialist financial intelligence unit (FIU) responsible for identifying threats and criminal abuses in the financial system. AUSTRAC’s powers are set out in the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth) and the Financial Transactions Reports Act 1988 (Cth).

As AUSTRAC primarily receives and analyses financial information, the resulting financial intelligence is disseminated to revenue, law enforcement, national security, human services, regulatory and other partner agencies in Australia and overseas.

By identifying potential money laundering and terrorism money laundering cases, AUSTRAC plays a vital role in helping partner

agencies to detect money laundering and terrorism-financing activity, investigate financial crimes (including tax evasion) and secure prosecutions. This supports national priorities to protect Australia’s security, apprehend criminals, protect the integrity of Australia’s financial markets and maximise revenue collection. Recently, the Commonwealth Bank of Australia (CBA) and AUSTRAC reached an agreement whereby the CBA is required to pay A\$700 million, after it admitted to 53,750 breaches of the Anti-Money Laundering and Counter-Terrorism Financing Act. This is the largest civil penalty in Australian corporate history and reflects the magnitude of CBA’s non-compliance.

AUSTRAC recognises that the transnational nature of money laundering and terrorism financing requires a coordinated global response and therefore engages in a two-way exchange of information and intelligence with other FIUs all over the world. The information shared relates to financial transactions, financial intelligence, anti-money laundering and counter-terrorism financing and general anti-money laundering and counter-terrorism financing issues and statistics. The benefits of exchanging this information is that it assists international counterparts with their anti-money laundering and counter-terrorism financing regulation, while also helping law enforcement agencies track the international movements of proceeds of crime.

AUSTRAC also works in conjunction with:

- the Financial Action Task Force (FATF), which is an intergovernmental body focused on fighting money laundering, terrorism financing and other related threats to the integrity of the international financial system;
- the Egmont Group of Financial Intelligence Units, which is made up of international FIUs and provides a global network for enhancing cooperation among FIUs, especially in the areas of information exchange, training and sharing of knowledge and expertise; and
- the Asia/Pacific Group on Money Laundering, which is the FATF-style regional body for the Asia-Pacific region.

The most basic requirement for the dissemination of information to international partners is for the CEO of AUSTRAC to be satisfied, in accordance with section 132 of the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth), that:

- the foreign government requesting the information has provided requisite undertakings as set out in section 132(1)(a) of the Act; and
- it is appropriate to release the information in all the circumstances.

AUSTRAC also requests the provision of information that it requires from foreign governments. When considering the appropriateness of information release, the CEO is required to take into account such factors as Australia’s domestic and international obligations to combat money laundering, maintaining international relations, and reducing crime nationally and internationally.

Generally, information is only passed on to members of the Egmont Group of Financial Intelligence Units, the international organisation aimed at facilitating cooperation between relevant agencies to combat terrorism financing and money-laundering internationally. If a foreign state is not a member of the Egmont Group, satisfactory circumstances for the exchange of information must exist.

Commonly, AUSTRAC will liaise with international law enforcement bodies and agencies regarding the traceability of proceeds of crime. Of particular concern to international law enforcement is

the proliferation of Bitcoin and other cryptocurrency transactions, which are widely considered to be used for illegal purposes. The anonymity that exists in the cryptocurrency realm is what makes it difficult for law enforcement agencies to identify and track users.

In responding to this problem, the Australian government recently passed the Anti-Money Laundering and Counter-Terrorism Financing Amendment Bill 2017. The amendments took effect in April 2018. Under the legislative amendments, AUSTRAC will have the power to monitor all digital currency exchanges within Australia's borders with the aim of ensuring that the transactions are not being used for money laundering or terrorism-related activities. AUSTRAC will do this by requiring all digital currency exchange providers operating in Australia to register with AUSTRAC and meet the Australian government's AML/CTF obligations. Digital currency exchange providers will have to collect information to establish a customer's identity, monitor transactional activity, and report to AUSTRAC transactions or activity that is suspicious or involves amounts of cash over A\$10,000. As a result of the legislative amendments, digital currencies will be treated the same way as physical cash in a bank with regard to money laundering and activities suspected to be linked to terrorism financing.

Any company caught operating an unregistered digital exchange will be held criminally liable. The penalties start at a two-year jail term or a fine of A\$105,000 for failure to register, and range up to seven years in jail, and a A\$2.1 million fine for corporations or a A\$420,000 fine for individuals, for more serious offences. The introduction of these new regulations will enhance the abilities of the Australian government to more comprehensively investigate emerging crimes such as money laundering through the use of cryptocurrency, as well as cybercrime, on an international scale.

### The ACIC

The ACIC is Australia's national criminal intelligence agency with 'specialist investigative capabilities.' The ACIC is the only agency in Australia that is exclusively focused on combating serious and organised crime.

The ACIC has a remit for 'specialist investigative capabilities,' which involves:

- collecting criminal intelligence from partner agencies and combining it to create a comprehensive national database;
- utilising coercive powers (similar to a Royal Commission) to obtain information where traditional law enforcement methods have not been effective;
- acquiring strategic intelligence products to support in decision-making, strategic targeting and policy development; and
- implementing a national target management framework to guide law enforcement in establishing and sharing organised crime priorities and targets. This is particularly useful for dealing with multi-jurisdictional serious and organised crime investigations.

In 2017, the ACIC released its Organised Crime in Australia 2017 Report. The report consistently reiterates that organised crime in Australia is 'transnational in nature, technology enabled and increasingly functions as a business: employing professionals and outsourcing key activities such as money laundering.'

Indeed, the National Organised Crime Response Plan 2015–2018 recognises that the threat of serious and organised crime is becoming increasingly transnational in nature. Accordingly, the ACIC frequently collaborates with international governments and law enforcement agencies to provide a coordinated response to the threat of transnational crime.

A recent example was the Vestigo Task Force (Vestigo), which was authorised in November 2016 to address transnational serious crime activities impacting adversely on the national interests of Australia and the countries of overseas partners. The task force was supported by commonwealth, state and territory partners, along with a number of international partners including the Five Eyes Law Enforcement Group. Vestigo provided a framework for the ACIC to enhance its international engagement and collaboration in response to the threat posed by high-risk serious and organised crime entities based overseas.

In the area of financial crime, the Serious Financial Crime Taskforce (SFCT) was created as a multi-agency taskforce that forms part of the AFP-led Fraud and Anti-Corruption Centre and relies on the ACIC's unique investigative capabilities. The SFCT was established to bring together the knowledge, resources and experiences of federal law enforcement and regulatory agencies to identify and address serious and complex financial crimes. The SFCT targets activities that occur both within Australia and in foreign jurisdictions. It works closely with international partner agencies, both law enforcement and regulators, governments and organisations across the globe, including countries that are subject to Australia's bilateral tax treaties and tax exchange agreements. The main operational focus of the task force is abusive use of secrecy jurisdictions, trust fraud and international tax evasion fraud.

### The Australian Security and Investments Commission

The Australian Security and Investments Commission (ASIC) exercises its powers under the ASIC Act to regulate many aspects of Australia's corporate, market and financial sectors. ASIC possesses the discretion to investigate potential breaches of law committed by the financial entities within its oversight. However, before initiating a formal investigation, ASIC must first undertake a consideration of multiple factors. If a matter falls within ASIC's regulatory responsibility, it will be assessed to determine whether a formal investigation should be held. This includes consideration of the harm suffered by consumers, potential benefits of pursuing the misconduct in contrast with the expense, level of misconduct available on the evidence and any alternative courses of action such as surveillance.

While primarily responsible for regulating Australia's corporate, market and financial sectors, the nature of the modern global economy requires ASIC to work internationally with foreign agencies, as many Australian financial market participants undertake cross-border transactions.

ASIC and other international regulators cooperate by sharing information to assist each other with the supervision of markets and enforcement of regulation. This is done in accordance with the memoranda of understanding ASIC has with other regulators, the International Organization of Securities Commission's Multilateral Memorandum of Understanding and staff secondments with fellow members of the International Organization of Securities Commissions (IOSCO).

ASIC also works closely with a range of international organisations, foreign regulators and law enforcement agencies, and makes and receives international requests in relation to investigations, compliance and surveillance, policy research, delegations and licensing and due diligence, and general referrals.

Furthermore, ASIC participates in a number of important international regulatory forums including IOSCO and is a signatory to international cooperation agreements including the IOSCO Multilateral Memorandum of Understanding (MMoU) and numerous bilateral memoranda of understanding.

Many international organisations and foreign regulators make requests for assistance under international cooperation agreements including the IOSCO MMoU and other bilateral Memoranda of Understanding. Where authorised, ASIC uses the Mutual Assistance In Business Regulation Act 1992 to exercise compulsory powers to obtain documents, information or testimony on behalf of foreign regulators.

The MMoU sets an international benchmark for cross-border cooperation. Established in 2002, it has provided securities regulators with the tools for combating cross-border fraud and misconduct that can weaken global markets and undermine investor confidence. The MMoU represents a common understanding among its signatories of how they should consult, cooperate and exchange information for the purpose of regulatory enforcement regarding securities markets. Information requests can be made when authorities are in the process of investigating offences relating to the following activities under the relevant laws and regulations of the jurisdictions in question:

- insider dealing and market manipulation;
- misrepresentation of material information and other fraudulent or manipulative practices relating to securities;
- derivatives the solicitation and handling of investor funds and customer orders; and
- the registration, issuance, offer or sale of securities and derivatives.

#### ASIC Enforcement Review: strengthening penalties for corporate and financial sector misconduct

The ASIC Enforcement Taskforce Review Position Paper 7 is a paper that identified key problems with the penalties regime as it currently stands in the Australian Securities Investment Commission Act 2001 (Cth). One of the key areas of reform sought by ASIC is in the area of disgorgement, which is a restitution claim, meaning that it is designed to prevent an accused person's unjust enrichment by ensuring that the accused must repay any gains he, she or it has made based on illegal activities. This is usually calculated by measuring the plaintiff or claimant's loss and compensating he, she or it for that loss based on the defendant's gain. There is a danger that a disgorgement order could punish an offender twice for criminal conduct. For example, an insider trader may be ordered to disgorge not only the unlawful gains he, she or it has accrued to the injured party directly, but also to disgorge any benefit that has accrued to any third party whose gains could be attributed to the insider trader's conduct. In this type of situation, ASIC, as a government regulator, acts in the public interest in seeking to remedy the harm done to the public at large rather than standing in the shoes of an injured party.

#### The Banking Royal Commission

The Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry was established on 14 December 2017. The Commissioner is the Honourable Kenneth Hayne AM QC (a former High Court Justice). The Commission was established after a number of indiscretions of the 'big four' banks (Commonwealth Bank of Australia, National Australia Bank, Australia and New Zealand Banking Group, and Westpac) that led to customers feeling frustrated and aggrieved with the banks' perceived rampant profiteering, fee gouging and disregard for the law.

Since the commencement of the Royal Commission, the banks have been accused of providing unsound financial advice, denying legitimate insurance claims to customers, rigging interest rates and currency markets, circumventing the Anti-Money Laundering

legislation and engaging in fee gouging. The Commissioner is required to submit an interim report of its findings no later than 30 September 2018, with a final report to be provided by 1 February 2019.

#### The Australian Competition and Consumer Commission

The Australian Competition and Consumer Commission (ACCC) is an independent commonwealth statutory authority whose principal role is to enforce the Competition and Consumer Act 2010. Most of the ACCC's enforcement work is conducted under the provisions of the Competition and Consumer Act 2010 (the Act).

Similar to many regulators, the ACCC uses a range of compliance tools to prevent breaches of the Act, including business and consumer education, and working closely with stakeholders and other agencies. However, the Act also provides the ACCC with a range of enforcement remedies, including court-based outcomes and court-enforceable undertakings.

In addition to this, the ACCC has increasing international capabilities to assist it with its investigations, including memoranda of understanding and treaties with multiple countries for the exchange of information in cross-border investigations, particularly with respect to cartel conduct and consumer scams and frauds. The ACCC has stated its objectives for its international remit in the following terms:

- assist with cross-border investigations and build the necessary international relationships and processes to promote this cooperation;
- enhance the skill set of its staff by building partnerships with international counterpart agencies to share and develop knowledge; and
- assist other countries, particularly in the Asia-Pacific region, to build effective competition and consumer protection systems and appropriate frameworks for economic regulation.

The ACCC is therefore part of the International Competition Network, the Organisation for Economic Cooperation and Development, the Asia-Pacific Economic Cooperation, the Seoul Competition Forum and the International Consumer Protection and Enforcement Network (ICPEN), which is an informal network established to encourage international cooperation among agencies and the sharing of information about cross-border commercial activities that may affect consumer interests.

The ACCC is also part of a global effort of 34 nations to better combat e-commerce issues faced by consumers, including online scams. This is an initiative launched in the UK by ICPEN to help law enforcement authorities, including the ACCC, gather and share cross-border consumer complaints that can be used to investigate and take action against legitimate and illegitimate businesses engaged in e-commerce, and particularly online scammers.

The ACCC also has extensive powers to investigate international cartels and may:

- compel any person or company to provide information about a suspected breach of the law, including providing documents or giving verbal evidence;
- seek search warrants from a magistrate and execute these on company offices and the premises of company officers; or
- notify the AFP, which in certain circumstances collects evidence using phone taps and other surveillance devices.

On 15 August 2014, the ACCC and the Commonwealth Director of Public Prosecutions (CDPP) signed an MoU regarding serious

cartel conduct. The ACCC is responsible for investigating cartel conduct, managing the immunity process and referral of serious cartel conduct to the CDPP for consideration for prosecution. The CDPP is responsible for prosecuting offences against commonwealth law, including serious cartel offences, in accordance with the Prosecution Policy of the Commonwealth.

### The Department of Home Affairs

The Department of Home Affairs (the Department) was established on 20 December 2017. The creation of the Department was in response to a governmental review of Australia's intelligence operations. The Department incorporated the former Department of Immigration and Border Protection. It also subsumed, from the Attorney-General's Department, critical areas of national security, emergency management and criminal justice functions. Critically, the Department also assumed responsibilities of key Australian agencies including ASIO, the Australian Federal Police, the Australian Border Force, the Australian Criminal Intelligence Commission and AUSTRAC.

The Department of Home Affairs' primary function is to provide coordinated strategic and policy leadership for Australia's national security policy and operations. This includes coordinating Australia's counterterrorism policies with overseas agencies and coordinating with overseas agencies in relation to potential cybercrime and cyberthreats. The Department of Home Affairs also has a portfolio that focuses on immigration and migration policies, including border security, entry, stay and departure arrangements for non-citizens, and customs and border control (apart from quarantine and inspection).

### The Australian Tax Office

The Australian Tax Office (ATO) is an Australian government statutory agency and the principal revenue collection body for the Australian government. The ATO is responsible for administering the Australian federal taxation system, superannuation legislation and other associated matters. It conducts its own investigations and also works closely with partner agencies both domestically and abroad. When the ATO decides to bring a criminal prosecution, it is generally the CDPP that conducts the proceedings.

According to the ATO, revenue collection agencies around the world are increasingly sharing intelligence and expertise in financial investigations to fight tax evasion and organised tax crime. Australia's network of more than 100 information-sharing agreements enabled the ATO to raise assessments totalling around A\$255 million in the 2014–2015 financial year.

Income concealed offshore, poor transparency of offshore activities and practical difficulties associated with getting information about a taxpayer's offshore activities all present risks for the international tax system.

To address these, the ATO states that it works with governments and organisations around the world to fight tax evasion and crime on a global scale through accessing information and resources from private and government sources, participating in information sharing, intelligence gathering, analytics, investigations and audits with international tax administrations, using Australia's bilateral tax treaties and the multilateral convention on mutual administrative assistance in tax matters, working with domestic partner agencies through the SFCT, entering into information exchange agreements

and obtaining information from countries previously regarded as secrecy jurisdictions, and working with AUSTRAC, with its enhanced capability to detect, monitor and report international transactions.

Additionally, the ATO collaborates with international revenue agencies bilaterally, and through groups and forums such as:

- The Organisation for Economic Co-operation and Development (OECD), which brings together more than 30 governments from across the globe and where the ATO participates in the Taskforce on Tax Crimes and Other Crimes, including money laundering and bribery, by sharing experiences and examining specific tax and crime risks.
- The Global Forum was originally established in 2001 by OECD and non-OECD countries to tackle the use of secrecy jurisdictions. The forum's primary focus is to exchange information and to develop the international standard of transparency. The forum now includes 122 members, making it the largest tax group in the world.
- The Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC) network brings together 30 of the world's national tax administrations to find ways to more effectively deal with tax avoidance. The JITSIC network offers a platform that enables its members to actively collaborate within the legal framework of effective bilateral and multilateral conventions and tax information exchange agreements – sharing their experience, resources and expertise to tackle risks and issues that affect member nations.

The ATO also works with other government agencies, Australian law enforcement, industry and overseas counterparts to share data, intelligence and expertise in the fight against tax crime. Some organisations (such as banks, employers, health insurers and other government agencies) have a legal obligation to report information to be used for taxation purposes. This is known as legislated tax collection.

The ATO exchanges information with its international treaty partners to ensure correct reporting of income earned overseas by Australian residents and income earned in Australia by foreign residents and also works with governments and organisations around the world to fight tax evasion on a global scale. Australia has a network of international treaties and information exchange agreements with over 100 jurisdictions.

### The Mutual Assistance in Criminal Matters Act

In addition to the informal agreements and MoUs between Australian government agencies and their international counterparts, the Australian government can also rely on the Mutual Assistance in Criminal Matters Act 1987 (Cth) (the Mutual Assistance Act), which provides formal mechanisms for the provision of and receiving of international assistance in criminal matters.

### Conclusion

Government investigations in Australia are becoming more complex and international in response to increased globalisation. Australian government agencies and regulators have therefore sought to respond by forming formal and informal collaborations with their international counterparts to allow them to properly perform their investigations without being impeded by difficulty accessing evidence and data held in foreign jurisdictions.



**Dennis Miralis**  
Nyman Gibson Miralis

Dennis Miralis is a leading Australian defence lawyer who acts and advises in complex domestic and international criminal law matters in the following areas: white-collar and corporate crime; money laundering; serious fraud; cybercrime; international asset forfeiture; international proceeds of crime law; bribery and corruption law; transnational crime law; extradition law; mutual assistance in criminal law matters; anti-terrorism law; national security law; criminal intelligence law; and encryption law.

He appears in all courts throughout Australia and regularly travels outside of Australia for complex international and transnational criminal law matters.



**Phillip Gibson**  
Nyman Gibson Miralis

Phillip Gibson is one of Australia's leading criminal defence lawyers, with over 30 years of experience in all areas of criminal law.

Phillip manages and advises on the most complex criminal cases. In the areas of traditional crime Phillip has acted in many serious drug matters and high-profile murder trials.

Phillip has vast experience in transnational cases across multiple jurisdictions often involving: assets forfeiture; money laundering and proceeds of crime; cybercrime; extradition; mutual assistance; white-collar crime; Royal Commissions; bribery and corruption; Interpol notices; international and national security law; and ICAC and Crime Commissions matters.

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Nyman Gibson Miralis is an international award-winning criminal defence law firm based in Sydney, Australia. For over 50 years it has been leading the market in all aspects of general, complex and international crime, and is widely recognised for its involvement in some of Australia's most significant criminal cases.

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ISBN 978-1-78915-108-4