



The Asia-Pacific Investigations Review

2025

**Australia: An increasingly global
approach to criminal investigations**

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Australia: An increasingly global approach to criminal investigations

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IN SUMMARY

This article considers the major Australian government investigative, law enforcement and regulatory agencies involved in domestic and transnational investigations, with a particular focus on their increasing need to adopt a global approach to adequately protect Australians from criminal threats, both local and international. The article examines the new internationalised mindset of Australian law enforcement, the effects of globalisation and the increased level of international collaboration between government agencies, as well as the tools and techniques utilised by these agencies to address the increasingly complex and 'borderless' nature of investigations.

DISCUSSION POINTS

- Background to the internationalisation of Australia's approach to the investigation of crime
 - The Australian government's role in driving international coordination in the Asia-Pacific region and globally
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REFERENCED IN THIS ARTICLE

- The National Strategy to Fight Transnational, Serious and Organised Crime
 - The Australian Federal Police, including its international work
 - Other examples of inter-agency collaboration, including by the Commonwealth Director of Public Prosecutions Organised Crime and Counter-Terrorism Practice Group, the Serious Financial Crime Taskforce, the Pacific Transnational Crime Network and the Australian Transaction Reports and Analysis Centre
 - The Mutual Assistance in Criminal Matters Act
 - The Extradition Act
 - The Australian Sanctions Office
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INTRODUCTION

In the past few years, the Australian government has continued to strengthen its engagement in international investigations. This commitment is driven by the government's efforts to combat transnational, serious and organised crime (TSOC), such as money laundering (ML), tax evasion, drug trafficking, corruption, cybercrime and terrorism financing (TF).^[1] These multi-pronged efforts include introducing frameworks to build a nationally coordinated approach, improving agencies' resources and capabilities and working collaboratively with their international counterparts in international investigations.

This article surveys the key Australian government agencies involved in these investigations, their capabilities and recent examples of the execution of their investigative capacities. The article focuses on the increasing need to adopt a global approach to adequately protect Australians from criminal threats, both local and international.

NATIONAL STRATEGY TO FIGHT TRANSNATIONAL, SERIOUS AND ORGANISED CRIME

Australia remains committed to implementing the National Strategy to Fight Transnational, Serious and Organised Crime (the National Strategy),^[2] released in December 2018. Additionally, Australia released the 2020 Cyber Security Strategy (the 2020 Cyber Strategy) and 2022 National Plan to Combat Cybercrime (the National Plan) to complement and build on the National Strategy's foundation for fighting TSOC.^[3]

The National Strategy provides a national framework for the federal and state governments, the private sector, civil society organisations and the community to develop responses to TSOC.^[4] The framework includes the federal and state governments and their agencies working with international partners to disrupt crime overseas and enhance relationships across agencies to ensure a multifaceted response to TSOC.^[5] However, the Strategy intends to act as a starting point for the development of more detailed plans and actions at the national, state and territorial levels to reinforce existing efforts.^[6]

The Australian government released its 2020 Australian Cyber Security Strategy to strengthen the protection of Australians, businesses and critical infrastructure from sophisticated threats.^[7] Under the Strategy, the government has invested AU\$1.67 billion over 10 years to reinforce cybersecurity and cyber resilience.^[8] The government has also introduced legally binding minimum cybersecurity standards for organisations and measures to uplift businesses' cybersecurity capabilities.^[9]

In December 2022, the government announced that the 2023–2030 Australian Cyber Security Strategy will replace the 2020 Strategy.^[10] As a result, in November 2023, the Australian government finalised the [2023–2030 Australian Cyber Security Strategy](#).

The purpose of the Strategy is to outline how Australia can lead the developments in the cybersecurity space by 2030. It aims to do this by protecting Australians from cybersecurity threats, managing our cybersecurity risks as a nation and better supporting Australian businesses to manage the risks around them.^[11] The government's plan to achieve this is set across three horizons:

In Horizon 1 (2023–25): we will strengthen our foundations. We will address critical gaps in our cyber shields, build better protections for our most vulnerable citizens and businesses, and support improved cyber maturity uplift across our region. In Horizon 2 (2026–28): we will scale cyber maturity across the whole economy. We will make further investments in the broader cyber ecosystem, continuing to scale up our cyber industry and grow a diverse cyber workforce. In Horizon 3 (2029–30): we will advance the global frontier of cyber security. We will lead the development of emerging cyber technologies capable of adapting to new risks and opportunities across the cyber landscape. [\[12\]](#)

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 of foreign bribery, cybercrime, TF and ML.

In 2020, the AFP announced its new internationally focused approach in its report 'International Engagement: 2020 and Beyond'. Previously, the AFP's approach focused on detecting, deterring, preventing and disrupting domestic criminal activities. However, the report states that the AFP's focus is to 'take the fight against crime offshore, and to protect

Australians and Australia's national interests by working in partnership' with 'foreign law enforcement agencies to detect, deter, prevent and disrupt crime at its point of origin or transit'.^[13]

Under this international approach, the AFP has furthered investigations affecting Australia by increasing engagement with global law enforcement and intelligence partners such as Interpol and the Five Eyes, an intelligence alliance consisting of Australia, Canada, New Zealand, the United Kingdom and the United States, as well as global non-law enforcement bodies, such as the United Nations (UN) and foreign governments.

Further, the AFP's International Operations has placed liaison officers, police advisers and missions in regions across the globe.^[14] The International Operations portfolio assists the AFP in targeting offshore crime by disrupting TSOC (including terrorism), conducting security and stabilisation missions to achieve regional stability and contribute to global order, participating in international engagements and facilitating capability development missions and activities.

In line with this approach, the AFP has signed memoranda of understanding (MOUs) with other countries' law enforcement agencies to formalise cooperative efforts to fight TSOC through the exchange of information, resources, and technical and forensic capabilities. The AFP also relies on Europol and Interpol for assistance with its investigations to confront the increasingly pervasive threat of transnational cybercrime.^[15]

The AFP has been actively forging new relationships and recently hosted the first-ever Transnational Serious Organised Crime Global Summit in Sydney on 18 June 2023. The purpose of the conference was to forge new relationships and reaffirm existing ones with over 77 agencies in attendance that represented 46 countries around the globe.^[16]

Increased International Cooperation Following Ransomware Attacks

Since 2018, 13 high-profile ransomware attacks by overseas criminal groups have targeted Australian organisations.^[17] These attacks targeted organisations holding large amounts of personal data, including identifiers of their customers such as their addresses, phone numbers,^[18] health details and health insurance providers.^[19]

In response, the AFP has increased its cooperation with other domestic law enforcement organisations, including its work with the Five Eyes. The AFP has worked particularly closely with the US's Federal Bureau of Investigation (FBI). The FBI is assisting in the AFP-led Operation Hurricane,^[20] which focuses on identifying the perpetrator (or perpetrators) responsible for the data breach of telecommunications provider Singtel Optus Pty Ltd, and Operation Pallidus,^[21] which focuses on mitigating the data breach of health insurance provider Medibank Private Limited.

The AFP has also partnered with law enforcement agencies from the other Five Eyes nations to form the Five Eyes Law Enforcement Group.^[22] The Group will share intelligence, strategies and operational outcomes; target crime enablers, including those that launder money for illicit drug syndicates and individuals who work in key supply chain or logistics industries; and disrupt encrypted communications, whereby offenders hide their criminality on certain platforms.^[23]

THE AUSTRALIAN SANCTIONS OFFICE IN THE DEPARTMENT OF FOREIGN AFFAIRS AND TRADE

The Australian Sanctions Office (ASO) is Australia's sanctions regulator.^[24] Sitting within the Department of Foreign Affairs and Trade (DFAT), the ASO oversees sanctions permit applications from individuals and entities that need to undertake activities that would otherwise be illegal under Australian sanctions laws and regulations. The ASO also publishes the DFAT Consolidated List of sanctioned persons and entities, to promote compliance and prevent breaches of the law. Further, the ASO provides guidance on Australian sanctions law to regulated entities.

The ASO works in partnership with other government agencies to monitor compliance with sanctions legislation – including the Australian Transaction Reports and Analysis Centre (AUSTRAC), the Department of Defence, the Department of Home Affairs, the Australian Border Force (ABF) and the AFP – and to respond to possible breaches.

The Australian government implements two types of sanctions:

- UN Security Council (UNSC) sanctions, which Australia must impose as a member of the UN; and
- Australian autonomous sanctions, which are imposed as a matter of Australian foreign policy.^[25]

Both UNSC sanctions and Australian sanctions impose sanction 'regimes', which are usually described by reference to a country or group.

In early 2022, the Australian government imposed an autonomous sanctions regime focusing on a range of individuals, companies, organisations and officials supporting Russia's invasion of Ukraine.^[26] The sanctions measures imposed in sanctions regimes focus usually on:

- restrictions on trade in goods and services;
- restrictions on engaging in commercial activities;
- targeted financial sanctions (including asset freezes) on designated persons and entities; and
- travel bans on certain persons.

The most recent litigious enforcement of Australian sanctions laws was the case of Chan Han Choi in 2021.^[27] Mr Choi pleaded guilty to contravening Australian sanctions law as he provided brokering services for the sale of arms, refined petroleum products and related material to North Korea in 2017. The Supreme Court of NSW sentenced him to three years and six months' imprisonment because Mr Choi's conduct was deliberate and motivated by a desire to undermine the sanctions imposed on North Korea.

The Australian government commenced a review of the autonomous sanctions regime in January 2023. The government's issues paper flagged enforcement issues from the currently limited enforcement steps available between education and prosecution.^[28] To overcome difficulties faced in prosecuting sanctions offences, the government is considering introducing a system of civil pecuniary penalties that may be imposed and that can be assessed on a lower standard of proof.

There have been recent developments in February 2024. The Autonomous Sanctions Amendment Bill 2024 (the Bill) is set to introduce significant changes to the Autonomous Sanctions Act 2011. The purpose of the Bill is to amend the Autonomous Sanctions Act to

confirm 'that individuals and/or entities can be validly sanctioned based on past conduct or status, or with respect to past circumstances', under a new proposed section 10A.^[29]

Thus, Attorney General Mark Dreyfus, in his second reading speech on 15 February 2024, stated:

the bill amends the Autonomous Sanctions Act to remove any possibility of doubt that individuals or entities can be validly sanctioned based on their past conduct or status. Imposing sanctions based on past conduct or status is an effective way to reinforce the message that actions have consequences, ~~[30]~~ only to the individual or entity targeted, but to others now and in the future. [_____](#)

At this stage, the Bill has not been referred to a senate committee.

AUSTRAC AND THE ASIA-PACIFIC GROUP ON MONEY LAUNDERING

As Australia's specialist financial intelligence unit (FIU) and the anti-money laundering and counterterrorism financing (AML/CTF) regulator, AUSTRAC identifies threats and criminal abuses in the financial system.^[31] Its powers are set out in the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth) and the Financial Transactions Reports Act 1988 (Cth).

AUSTRAC primarily receives and analyses financial information, and the resulting financial intelligence is disseminated to revenue, law enforcement and other partner agencies in Australia and overseas.^[32] This involves helping partner agencies detect, investigate and prosecute MT and TF activity by identifying potential ML and TF cases.

AUSTRAC is an active participant in the global response to ML and TF, and it engages in a two-way exchange of information and intelligence with other FIUs all over the world.^[33] The information shared relates to financial transactions, financial intelligence and AML/CTF. These methods of cooperation assist international counterparts with their AML/CTF regulation and help law enforcement agencies track the international movements of proceeds of crime.^[34]

MOUs are presently in place between AUSTRAC and 104 equivalent national FIUs.^[35] This includes successful agreements with prominent regional partners, including its Chinese and US counterparts.

An example of this is when AUSTRAC collaborated with Pacific FIUs to fight ML on 16 November 2023.^[36] The Pacific Financial Intelligence Community met to discuss ways to share information and fight financial crime. AUSTRAC provided a data analytics system to the Cook Islands Financial Intelligence Unit to help detect suspicious activity.

AUSTRAC also works in conjunction with the following:

- the Financial Action Task Force (FATF) – an intergovernmental body focused on combating ML, TF and other related threats to the integrity of the international financial system,^[37]
- the Egmont Group of Financial Intelligence Units – made up of FIUs and provides a global network for enhancing cooperation among FIUs, especially in the areas of information exchange, training and the sharing of knowledge and expertise. Beyond AUSTRAC, notable Asia-Pacific (APAC) members include counterpart agencies in Hong Kong, China, Indonesia and Thailand;^[38] and

- the Asia-Pacific Group on Money Laundering (APG) – the FATF-style regional body for the APAC region. Australia is a permanent APG co-chair.^[39] The current joint co-chair is Canada. The secretariat offices of the APG are located in Sydney, Australia. The APG consists of 41 member jurisdictions, 11 of which are also permanent members of the FATF. The APG members commit to implementing the international standards against ML, which are set out in the FATF recommendations.^[40] The APG mutual evaluations process involves APG teams visiting the jurisdiction of fellow members to test their levels of compliance with AML standards as well as AML/CTF effectiveness. The APG is conducting its third round of mutual evaluation reports, with 30 reports released since the round started in 2014.^[41]

AUSTRAC also liaises with international law enforcement bodies and agencies on the traceability of proceeds of crime. It also monitors all digital currency exchanges within Australia's borders to ensure that the transactions are not being used for ML or TF.^[42] AUSTRAC does this by requiring all digital currency exchange providers operating in Australia to register with AUSTRAC and meet the Australian government's AML/CTF obligations.

AUSTRAC also provides extensive technical assistance and training programmes throughout the APAC region to strengthen the effectiveness of counterpart FIUs. It has conducted formal training programmes in countries such as Thailand, Indonesia, Bangladesh and the Philippines.^[43]

Regulatory Priorities And Ongoing Enforcement In The Gambling Sector

On 13 December 2023, AUSTRAC announced its 2024 regulatory priorities.^[44] These priorities involve continued monitoring of AML/CTF risk management and legislative compliance across banking, gambling and remittance sectors. Additionally, AUSTRAC is expanding its focus to include digital currency exchanges, payment platforms, bullion dealers and non-bank lenders and financiers.

Regulated businesses in these industries should prioritise:

- building and maintaining a strong culture of AML/CTF compliance and risk management;
- developing and maintaining effective transaction monitoring programmes to detect unusual activity; and
- ensuring that outsourced AML/CTF functions meet legal requirements.^[45]

Following a AU\$450 million penalty against gaming and entertainment group Crown Resorts,^[46] AUSTRAC continues its enforcement and investigation efforts within the gambling sector. Recent examples include:

- 7 March 2024: AUSTRAC launched an enforcement investigation into gambling company Bet365 for potential non-compliance with AML/CTF obligations;^[47]
- 17 May 2024: AUSTRAC and the casino SkyCity Adelaide filed joint submissions proposing a AU\$67 million penalty for SkyCity's AML/CTF non-compliance;^[48] and
- 30 May 2024: AUSTRAC accepted an enforceable undertaking from the online gambling company Sportsbet to improve its AML/CTF programme, following an external audit.^[49]

THE AUSTRALIAN CRIMINAL INTELLIGENCE COMMISSION

The Australian Criminal Intelligence Commission (ACIC) is Australia's national criminal intelligence agency with 'specialist investigative capabilities'.^[50] The ACIC is the only Australian agency that is exclusively focused on combating serious and organised crime.

The ACIC's remit for 'specialist investigative capabilities', working with domestic and international partner agencies, involves:

- collating, analysing and disseminating criminal intelligence and combining it to create a comprehensive national database;
- using coercive powers to obtain information where traditional law enforcement methods have not been effective;
- providing strategic intelligence assessments and advice; 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 serious multi-jurisdictional and organised crime investigations.^[51]

THE AUSTRALIAN SECURITY AND INVESTMENTS COMMISSION

The Australian Security and Investments Commission (ASIC) exercises its powers under the Australian Securities and Investments Commission Act 2001 (Cth) to regulate many aspects of Australia's corporate, market and financial sectors.^[52] ASIC may investigate and take enforcement action to detect, disrupt and respond to breaches of law committed by the entities under its jurisdiction.^[53]

ASIC also works internationally with various agencies, as many Australian financial market participants undertake cross-border transactions and operations. ASIC and other international regulators share information to assist each other with the supervision of markets and enforce regulations.^[54] This is done through MOUs that ASIC has signed with other regulators (including multilateral MOUs) and staff secondments with fellow members of the International Organization of Securities Commissions (IOSCO).^[55] Further, ASIC participates in various international regulatory forums and is a signatory to international cooperation agreements, including multilateral and bilateral MOUs.^[56]

Many international organisations and foreign regulators make requests for assistance under international cooperation agreements, including MOUs. In some instances, ASIC can compulsorily obtain documents, information or testimonies on behalf of foreign regulators under the Mutual Assistance in Business Regulation Act 1992 (Cth) or the Corporations Act (as amended by the Corporations Amendment (Asia Region Funds Passport) Act 2018).^[57]

The multilateral MOUs to which ASIC is a signatory include the IOSCO Multilateral Memorandum of Understanding (MMOU), the IOSCO Enhanced Multilateral Memorandum of Understanding Concerning Consultation and Cooperation and the Exchange of Information, and the IOSCO Administrative Arrangement.^[58]

Established in 2002, the MMOU sets out how signatory regulators from around the world should consult, cooperate and exchange information for regulatory enforcement in securities markets.^[59] Under the MMOU, regulatory authorities can make information requests when investigating offences relating to activities under the relevant laws and regulations of the

jurisdictions in question, including insider dealing and market manipulation, fraudulent or manipulative practices and the misuse of funds.

ASIC's 2023–2024 corporate plan details proactive measures to protect vulnerable consumers and small businesses.^[60] The plan emphasises protecting consumers from predatory lending and non-compliance with updated consumer safeguards, while shielding small businesses from unfair contracts.

ASIC also outlines its response to the evolving regulatory landscape, particularly the rise of scams.^[61] ASIC will deploy tools to detect and disrupt scams, focusing on those involving crypto-assets where misconduct falls under its jurisdiction. Additionally, ASIC will combat digital misconduct through active supervision of regulated entities, promoting cyber resilience and risk management practices.

THE AUSTRALIAN COMPETITION AND CONSUMER COMMISSION

The Australian Competition and Consumer Commission (ACCC) is the Commonwealth statutory authority that enforces the Competition and Consumer Act 2010 (Cth) (the Competitions Act).^[62] The Act is the primary legislation governing Australian competition law. The ACCC deploys a range of regulatory tools to prevent breaches of the Competitions Act, notably enforcement actions including administrative resolution, infringement notices, enforceable undertakings, court cases and non-legal avenues.^[63] The ACCC engages in general compliance and education activities, such as public campaigns to ensure that consumers and small businesses are well informed, scams detection and disruption, industry engagement, research and advocacy.^[64]

The ACCC has increased its capability to assist international investigations through MOUs and treaties for the exchange of information in cross-border investigations, particularly for cartel conduct as well as consumer scams and fraud.^[65] Further, the ACCC's work is engaged by the portions of Australia's free trade agreements that relate to competition law.

The ACCC participates in several international and regional networks, including the International Competition Network, the Organisation for Economic Co-operation and Development (OECD), the Asia-Pacific Economic Cooperation, the ASEAN–Australia and NZ Free Trade Area and the International Consumer Protection Enforcement Network, which is an informal network of government consumer protection authorities focusing on international cooperation and sharing information about cross-border commercial activities that may affect consumer interests.^[66]

The ACCC also has extensive powers to investigate international cartels, which include:

- compelling a person or company to provide information about a suspected breach of competition law;
- seeking search warrants from a magistrate and executing these on company offices and the premises of company officers; and
- notifying the AFP, which can use further criminal investigative and surveillance powers.^[67]

On 15 August 2014, the ACCC and the Commonwealth Department of Public Prosecutions (CDPP) signed an MOU regarding serious cartel conduct.^[68] The ACCC investigates cartel behaviour, manages the immunity process and refers cases of serious cartel conduct to the CDPP for potential prosecution. The CDPP is responsible for prosecuting commonwealth

law offences, including serious cartel offences, under the Prosecution Policy of the Commonwealth.^[69]

Over the past years, the ACCC and CDPP have continued their pursuit of prosecuting cartel conduct and other violations of the Competitions Act, often involving international elements. For instance, in June 2022, Vina Money Transfer Pty Ltd, a money remittance business in NSW and Victoria, was fined AU\$1 million for implementing a cartel provision in violation of Section 44ZZRG(1) of the Competitions Act.^[70] Additionally, four individuals received prison sentences.

THE DEPARTMENT OF HOME AFFAIRS

Established in 2017, the Department of Home Affairs provides coordinated strategic and policy leadership for Australia's national security policy and operations.^[71] This includes coordinating with overseas agencies on Australia's counterterrorism policies and potential cyber threats.

The Department's portfolio includes the Australian Security Intelligence Organisation (ASIO), the ABF, the ACIC and the National Emergency Management Agency.^[72] The Department also regulates immigration and migration policies, including border security and customs and border control (apart from quarantine and inspection).

THE AUSTRALIAN TAXATION OFFICE

The Australian Taxation Office (ATO) is the principal revenue collection agency for the Australian government. The ATO administers the Australian federal taxation system, superannuation legislation and other associated matters.^[73] It conducts investigations and works closely with domestic and overseas partner agencies. When the ATO decides to bring criminal charges, it is generally the CDPP that conducts the prosecution.

The ATO's contributions to global tax administration have significantly increased over the years. Australia has a network of more than 100 information-sharing agreements with revenue collection agencies from other countries and has income tax treaties with 46 countries.^[74] These international partnerships are essential to the ATO's strategic direction as they prevent people from using jurisdictional borders to block effective tax administration.^[75]

The Joint 5 – Global Collaboration For Tax Administration

The formation of the Joint Chiefs of Global Tax Enforcement (J5) in July 2018 has been a notable development in global tax administration.^[76] The J5 was formed in response to the OECD's recommendations for countries to increase efforts to tackle the enablers of tax crime. It comprises the tax enforcement authorities of Australia, Canada, the Netherlands, the UK and the US.^[77]

The J5 has multiple objectives, including collaboratively investigating transnational tax crime and ML, addressing the threat of cryptocurrencies and cybercrime to tax administrations, sharing information and intelligence, strengthening relationships with financial institutions, and gathering influential leaders in financial and tax crime compliance from public and private sectors.^[78]

The J5 has considerably strengthened global tax administration. Within its first year of existence, over 50 investigations commenced, and more data was exchanged between J5 agencies than in the past 10 years combined.^[79]

The J5 has successfully targeted sophisticated international enablers of tax evasion. Its first operation in January 2020 resulted from an investigation into alleged tax evasion and ML of Puerto Rican bank Euro Pacific.^[80] Member states coordinated search warrants, interviews and subpoenas for procuring evidence.^[81] As a result, the ATO, supported by ACIC, audited over 100 Australians linked to the bank and took action against half of the bank's customers in Australia, resulting in further tax or penalties in some instances.^[82]

The J5's collaborative approach has meant greater capabilities in dealing with increasingly complex technologies used in tax avoidance. A pertinent example was the December 2022 operation conducted by J5 members to crack down on the business use of illegal electronic sales suppression tools (tools that manipulate a business's electronic sales records) for tax avoidance purposes.^[83] The ATO, after extensive investigations with the UK and US tax authorities, raided 35 separate premises across Australia.^[84]

The J5 is cognisant of the problems that innovative technologies bring to tax administration. In particular, the J5 recognises that cryptocurrency and related financial technology are being increasingly used to avoid tax. In December 2023, representatives from J5 countries met to discuss these challenges at the Global Financial Institutions Partnership (GFIP).^[85] There has been a strategic shift from encouraging international public-private relationships to a prioritisation of operational results against tax and financial crime.^[86] To assist in improving operational results, the J5 also released guidance titled 'Crypto Assets Risk Indicators for Financial Institutions' in May 2024.^[87] This paper aims to bring to attention crypto-assets risk indicators associated with ML, cybercrime, tax evasion and other illicit activities. It identified the following risks:

- Crypto-asset layering: a method used to conceal the illicit source of funds. The J5 noted risk factors here to include the rapid movement of funds between cryptocurrency exchanges without an apparent business rationale, sending or receiving cryptocurrency from dark net marketplaces, and transactions in round dollar or structured amounts to avoid banking requirements.
- Geographical risk indicators: where cryptocurrency transactions take place in jurisdictions that have weak regulatory frameworks. Risk factors here include transactions moving in and out of jurisdictions that are non-cooperative for AML purposes, changing IP addresses to conceal the true location of a transaction or crypto-addresses that are recognised on countries' watch lists.
- High-risk counterparties: risks here include that the client's crypto-assets originated from privacy-oriented or anonymous trade brokers, cryptocurrencies added or withdrawn from wallets with direct or indirect links to known suspicious sources (eg, dark net marketplaces or questionable gambling sites) and interaction with financial institutions located in sanctioned states.
- New client onboarding risk indicators: onboarding functions like know-your-customer checks enable crypto-asset exchanges to identify potential risks associated with crypto-asset transactions and ensure regulatory compliance to strengthen the integrity of the financial system. Risks here include customers providing as little information as required, where the beneficial ownership of a company is difficult to establish, where the customer is difficult to contact, where there are multiple changes in the customer's account and contact information, and where the customer's crypto-address appears publicly to be related to illegal activity.

- Ransomware and cybercriminal risk indicators: crypto-exchanges have an important role to detect and report financial flows relating to ransomware and stop ransomware payments, because they are a key point where criminals interact with the legitimate financial system. Risk factors here include the high usage of privacy coins, the use of mule accounts and, following a large transaction of digital currency, when there is little to no activity from an account.

Other Global Collaborations

The ATO also collaborates with international revenue agencies bilaterally and through groups and forums. The main forum for international collaboration is the OECD. The ATO also participates in the OECD's Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC), the Task Force on Tax Crimes and Other Crimes, and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

The Global Forum on Transparency and Exchange of Information for Tax Purposes' original focus was to address the use of banking secrecy jurisdictions.^[88] The Forum, which, with 162 members, is the largest tax group in the world, is principally directed towards implementing information exchange and transparency standards globally, as well as monitoring, assessing and supporting their implementation.^[89]

The JITSIC is a platform involving 42 national tax administration agencies that seek to provide its members with an avenue to collaborate through information sharing and intelligence within the legal framework of effective bilateral and multilateral conventions and tax information exchange agreements.^[90]

The Task Force on Tax Crimes and Other Crimes focuses on the identification, auditing, investigation and disruption of tax and other serious criminal crime typologies, including ML and bribery.^[91] The Task Force published 'Ten Global Principles for Fighting Tax Crime' (of which Australia is an adherent). These guidelines lay out the legal, institutional and operational frameworks of best practices for fighting tax and financial crime.^[92] Key principles include criminalising tax offences; empowering competent authorities to detect, investigate and prosecute tax crimes; granting authorities the power to freeze and seize relevant assets; allocating sufficient resources for tax crime investigation; promoting effective domestic inter-agency cooperation; and ensuring adequate international frameworks for cooperation.

EXAMPLES OF INTER-AGENCY COLLABORATION IN THE APAC REGION

Australian law enforcement, investigative and prosecution agencies operate collaboratively with APAC partners to investigate and prosecute TSOC adverse to Australia's national interests. A number of these partnerships and task forces are detailed below.

CDPP Organised Crime And Counter-Terrorism Practice Group

The CDPP's Practice Group is responsible for federal prosecutions of terrorism, national security and significant organised crime. The CDPP has reported that '[t]he work of the [Practice Group] is increasingly international, reflecting the globalisation of more serious criminal activity'.^[93] Cases referred to the Practice Group involve activity that often takes place wholly or partly outside the geographical boundaries of Australia, requiring international cooperation (assisted by the Commonwealth Attorney-General's Department)

to secure foreign evidence to enable prosecution of international organised crime and terrorism.

The Practice Group works with numerous partner agencies to exchange evidence to facilitate prosecutions. There is a focus on electronic evidence, which is easier to manage, enabling more efficient searching and collating of relevant evidence.^[94]

Key domestic partner agencies include the following:

- the AFP;
- the ASIO;
- the ABF;
- the ACIC; and
- state and territory police.

International agencies involved in recent engagements include the FBI, the US Department of Justice, the UN Office on Drugs and Crime and the UN Counter-Terrorism Committee, as well as South Asian judges, prosecutors and police officers.

The Serious Financial Crime Taskforce

Created in 2015 and led by the ATO, the Serious Financial Crime Taskforce (SFCT) is a domestic multi-agency task force specifically formulated to combine the investigative and operative powers and capabilities of Australia's largest law enforcement bodies in targeting complex financial crime.^[95] The Taskforce comprises several other federal agencies, including the AFP, ACIC, AUSTRAC, ASIC and Attorney-General's Department.

The SFCT targets activities that occur both within Australia and in foreign jurisdictions. It works 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. It focuses on combatting cybercrime affecting tax and superannuation, offshore tax evasion, illegal phoenix activity and serious financial crime.^[96]

Pacific Transnational Crime Network

The Pacific Transnational Crime Network (PTCN) represents a regional international police services-led criminal intelligence and investigation capability.^[97] Developed in 2002 to combat TSOC in the Pacific, the PTCN consists of over two dozen domestic and foreign law enforcement bodies from nations in the region, particularly Pacific Island countries. Prominent members include Australia, New Zealand, Fiji, Samoa and Tonga.

The express purpose of the PTCN is to build policing leadership in the Pacific region and collectively navigate regional policing challenges through discovery, knowledge, influence and partnerships.^[98]

THE MUTUAL ASSISTANCE IN CRIMINAL MATTERS ACT

The Mutual Assistance in Criminal Matters Act 1987 (Cth) (the Mutual Assistance Act) governs Australia's provision and receipt of international assistance in criminal matters. The Act provides an express channel through which foreign law enforcement agencies may

request assistance from the Australian government and its law enforcement agencies when conducting criminal investigations.

Bilateral treaties governing mutual assistance are incorporated into the Mutual Assistance Act through regulations. Bilateral treaties are in place between Australia and several key jurisdictions, including China, the US, the UK, India and Indonesia. Australia is also a party to various multilateral treaties containing mutual assistance obligations.^[99]

However, the Act is not an exhaustive regime for inter-governmental requests for assistance. Countries that are not signatories to mutual assistance treaties may also request assistance; these requests are assessed on a case-by-case basis by the Australian government or the respective law enforcement agency.

Australian investigatory and law enforcement bodies formally and informally collaborate with APAC partners in relation to transnational investigations. Requests for assistance include the exercise of powers of search and seizure and the taking of oral or written evidence. All assistance provided must be in accordance with domestic laws, and state parties to mutual assistance treaties may refuse requests for assistance.

As disclosed in the Attorney-General's Department's Annual Report 2022–23, the Attorney General made 177 separate assistance requests to foreign governments and received 357 requests over this period.^[100]

THE EXTRADITION ACT

The Extradition Act 1988 (Cth) (the Extradition Act) governs Australia's extradition process. Extradition involves a person in a foreign jurisdiction being lawfully transferred to the jurisdiction of a requesting state to serve a sentence or face criminal prosecution. The Extradition Act stipulates the criteria and standards that must be met before the Australian government can make or accept an extradition request.

The Extradition Act enacts numerous bilateral treaties into Australian domestic law through regulations. Australia has bilateral extradition relationships with several key jurisdictions, including the US, the UK, India, Japan, Malaysia and Chile. As with mutual legal assistance law, Australia is also a party to numerous multilateral conventions that provide a legal basis for extradition.

As disclosed in the Annual Report 2022–23, six people were surrendered to Australia during the 2022–2023 period and a further 34 extradition requests remain outstanding.^[101]

CONCLUSION

Law enforcement and regulatory investigations in Australia are becoming more complex and internationalised in response to the rapidly evolving nature of TSOC. Australian government agencies and regulators have sought to respond by strengthening formal and informal collaboration with their international counterparts for effective global investigations and by increasing domestic resources towards international investigations.

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