

## Questions for Discussion

### General Questions

#### **Focus of the final study**

Based on the interim report, are there any gaps in analysis or thematic coverage that should be included in the final report?

#### **Legal analysis of illicit financial flows and human rights**

Is the interim report missing a particular argument that could be better articulated?

#### **Recommendations**

What should be **key messages** of the final study?

Could some of the recommendations be made more **SMART** (Specific, measurable, assignable, realistic, time-bound?)

Should the final study include recommendations addressed **to particular stakeholders**?

### Questions relating to specific recommendations

#### **Automatic exchange of Tax information:**

Should the Independent Expert consider making more concrete proposals how to ensure that developing nations can benefit to from the emerging new system of automatic exchange of tax information and can fully participate in its further design and implementation? If so, what would be good to recommend?

#### **Increase capacity-building for tax administrations**

In addition to OECD/UNDP initiative of Tax Inspectors Without Borders, are there any other examples of how support for developing countries' tax administrations can be rendered?

#### **Create a worldwide register of financial products**

Should the Independent Expert endorse a worldwide register of financial products, and the complementary proposal of a global wealth tax? Are these proposals politically feasible?

## **Accountability of business and financial institutions**

How can the Independent Expert make the Addis Ababa Action Agenda's commitment to "strengthen regulatory frameworks" more specific? How exactly do regulatory frameworks need to be strengthened to prevent tax evasion?

## **Strengthen legal frameworks for the protection of whistle-blowers**

What specific proposals should the Independent Expert endorse with respect to the protection of whistle-blowers? How can whistle-blower protection with respect specifically to tax evasion be guaranteed since this is not explicitly covered by UNCAC?

## **Ensure that human rights are respected and advanced in all measures and activities undertaken to curb illicit financial flows**

How can the general recommendation to ensure adherence to international human rights standards be made more specific?

## **Spill-over analyses of tax policies**

Should spill-over analyses in relation to tax policies be part of SDG monitoring?

## **Improved research**

On what areas relating to illicit financial flows is more research needed? What could and should be the role of UN agencies, IMF/WB in terms of collection of data?

## **Measurement of Illicit financial Flows and policy efforts to reduce them**

Should the Independent Expert make any suggestions how to measure tracking progress in reducing illicit financial flows as agreed by SDG 16.4. If so how can it be ensured that both efforts to curb illicit financial flows by countries of origin and countries of destination can be adequately tracked?

## **Monitoring the implementation of SDG target 16.4:**

How should implementing the SDG 16 and its target on reducing illicit financial flows be monitored? Should there be a role as well for UN human rights mechanism in this?

Comments on the final study of the Independent Expert may as well be provided in written form until 15 November 2015 to: [ieforeigndebt@ohchr.org](mailto:ieforeigndebt@ohchr.org)