

Cambridge University Press

978-1-107-10880-6 - International White Collar Crime: Cases and Materials: 2nd Edition

Bruce Zagaris

Frontmatter

[More information](#)

INTERNATIONAL WHITE COLLAR CRIME, 2ND EDITION

Contemporary transnational criminals take advantage of globalization, trade liberalization, and emerging new technologies to commit a diverse range of crimes. By moving money, goods, services, and people instantaneously, they are able to serve purposes of pure economic gain or political violence. This book examines the rise of international economic crime and recent strategies to combat it in the United States and abroad. Focusing on the role of international relations, it draws from case studies in a diverse range of criminality from money laundering to tax evasion.

Newly revised and expanded, the second edition of *International White Collar Crime* incorporates recent developments and updated case studies. New chapters on environmental crimes and securities enforcement under the Dodd-Frank Act continue to make it an essential tool for practicing business, law, and law enforcement.

Bruce Zagaris is a partner with the law firm of Berliner, Corcoran & Rowe, LLP, Washington, DC. A regular consultant to corporations, national governments, and international organizations, he has handled numerous white collar cases involving tax, money laundering, and corruption as part of his private practice. He is coeditor of *International Handbook on Drug Control* (1992) and *International Criminal Law: Cases and Materials* (4th ed., 2013) and founder and editor of the journal *International Enforcement Law Reporter*.

Cambridge University Press
978-1-107-10880-6 - International White Collar Crime: Cases and Materials: 2nd Edition
Bruce Zagaris
Frontmatter
[More information](#)

Cambridge University Press
978-1-107-10880-6 - International White Collar Crime: Cases and Materials: 2nd Edition
Bruce Zagaris
Frontmatter
[More information](#)

International White Collar Crime

CASES AND MATERIALS

2nd Edition

Bruce Zagaris
Berliner, Corcoran & Rowe, Washington, DC



Cambridge University Press
978-1-107-10880-6 - International White Collar Crime: Cases and Materials: 2nd Edition
Bruce Zagaris
Frontmatter
[More information](#)

CAMBRIDGE
UNIVERSITY PRESS

32 Avenue of the Americas, New York, NY 10013-2473, USA

Cambridge University Press is part of the University of Cambridge.

It furthers the University’s mission by disseminating knowledge in the pursuit of education, learning, and research at the highest international levels of excellence.

www.cambridge.org
Information on this title: www.cambridge.org/9781107519725

© Bruce Zagaris 2010, 2015

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permission of Cambridge University Press.

First published 2010
Second edition 2015

Printed in the United States of America

A catalog record for this publication is available from the British Library.

Library of Congress Cataloging in Publication Data

Zagaris, Bruce, author.
International white collar crime : cases and materials / Bruce Zagaris, Berliner, Corcoran & Rowe, Washington, DC.
pages cm

ISBN 978-1-107-10880-6

1. White collar crimes. 2. Transnational crime. 3. White collar crimes – United States. I. Title.
K5215.Z34 2015
345'.0268–dc23 2015008964

ISBN 978-1-107-10880-6 Hardback
ISBN 978-1-107-51972-5 Paperback

Cambridge University Press has no responsibility for the persistence or accuracy of URLs for external or third-party Internet websites referred to in this publication and does not guarantee that any content on such websites is, or will remain, accurate or appropriate.

Contents

Preface	<i>page</i> vii
1 Introduction	1
2 Taxation	17
3 Money Laundering and Counterterrorism Financial Enforcement	62
4 Transnational Corruption	105
5 Transnational Organized Crime	168
6 Export Control and Economic Sanctions	212
7 International Environmental Crimes	252
8 International Securities Enforcement	283
9 Extraterritorial Jurisdiction	319
10 International Evidence Gathering	365
11 Extradition and Alternatives	413
12 International Prisoner Transfer	483
13 The United Nations	521
14 The World Bank Group	548
15 INTERPOL	586
16 Economic Integration and Business Crimes	635
Index	675

Cambridge University Press
978-1-107-10880-6 - International White Collar Crime: Cases and Materials: 2nd Edition
Bruce Zagaris
Frontmatter
[More information](#)

Cambridge University Press

978-1-107-10880-6 - International White Collar Crime: Cases and Materials: 2nd Edition

Bruce Zagaris

Frontmatter

[More information](#)

Preface

Since 1975, I have spent a large part of my practice and academic career devoted to the field of international white collar crime, and hence it is my passion.

This book is intended as a survey and overview of international white collar crime.

The book can be used by practitioners and policy makers, whether in government, international organizations, legislatures, nongovernmental organizations, trade associations, and businesses. The book can also be used for training of national and international law enforcement officials. While the discussions emphasize a legal perspective, they also draw on foreign policy, national security, and criminal justice perspectives. The book also discusses the international organization theory, namely the roles of developing international enforcement regimes and subregimes and international networks.

This book discusses the rise of international economic crime and recent U.S. and international strategies to combat such crime. A word on the organization of the book is in order. The book has three main parts. The first discusses substantive crimes, particularly tax, money laundering and counterterrorism financial enforcement, transnational corruption, transnational organized crime, export control and economic sanctions, international securities enforcement, and international environmental enforcement. The second part discusses procedural aspects of international white collar crime, namely extraterritorial jurisdiction, evidence gathering, extradition, and international prisoner transfer. The third part discusses the role of international organizations, including the United Nations, the World Bank Group, INTERPOL, and economic integration groups.

The book captures the phenomena of convergence enforcement, whereby law enforcement, on different levels, uses the convergence of different substantive areas, such as anti-corruption, anti-money laundering, economic sanctions, and tax transparency, to start investigations and prosecutions, as well as to develop policies and enforcement regimes.

This second edition has two new chapters. One (Chapter 7) is on international environmental enforcement. It discusses the International Criminal Court jurisdiction for the environment, the Convention on International Trade in Endangered Species, the Convention on the Protection of the Environment through Criminal Law (Council of Europe), and State Responsibility Under Generally Recognized Principles of Law. It also discusses actions of international organizations, including the UN, Interpol, and the Group of 7. The chapter looks at environmental enforcement in the context of economic integration, especially the European Union, NAFTA, and other forms of environmental cooperation. A section depicts national enforcement efforts, especially in the United States as well as India's efforts to enforce alleged environmental crimes in the Bhopal case.

Chapter 8 discusses international securities enforcement, including U.S. law, especially unilateral extraterritorial enforcement, and conflict minerals under Dodd-Frank. International agreements and the regulation of securities are covered. In particular, the use of compulsory powers and confidentiality of information are explained. A section highlights mechanisms for information sharing in securities enforcement matters. This section tells how the Securities and Exchange Commission (SEC) engages in multi-lateral and bilateral information sharing arrangements on the basis of memoranda of understanding (MOU) between securities authorities. The same section sets forth the International Organization of Securities Commissions (IOSCO) Multilateral Memorandum of Understanding and bilateral MOUs for securities enforcement cooperation. In addition, Ad Hoc and Other Arrangements for Enforcement Cooperation are discussed as are foreign securities authorities’ requests for SEC assistance. The chapter looks at the work of international organizations, particularly the IOSCO. The section relates the different levels of membership in IOSCO, the resolutions on mutual assistance, money laundering, transnational securities and futures fraud, the resolution on enforcement powers, and the Model MOUs Concerning Consultation and Cooperation and the Exchange of Information, and IOSCO Objectives and Principles for Securities Regulation.

Given the dynamic nature of the challenges and responses to international white collar crime during the approximately five years between the two editions, each chapter has been updated. The book is written in the mode of a law school coursebook, combining statutes, regulations, treaties, examples of extradition and mutual assistance requests, hypotheticals, comments, and reference material.