Asset and interest declarations

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1. Financial logic
2. Detecting conflicts of interest
3. Access to foreign data
1. **Financial logic**
Where do we put cash in the balance sheet?

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<tr>
<th>Income</th>
<th>Assets</th>
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2. Detecting conflicts of interest

hidden

visible

hidden

Public official

incompatibilities

conflicts of interest

Official duties
3. Access to foreign data

Countries cooperating cross-border on verification of tax declarations
Countries cooperating cross-border on verification of asset declarations (= zero)
REGIONAL ACTIVITY: Regional Data Exchange on Asset Disclosure and Conflict of Interest

International Treaty on Exchange of Data for the Verification of Asset Declarations

Draft with explanatory comments
References:

- Council of Europe/Tilman Hoppe, Manual on processing and verifying income and asset declarations (2014)
- ReSPA/Tilman Hoppe, Methodology for detecting hidden conflicts of interest (2017)

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