

INTERNATIONAL COOPERATION IN COMBATING MONEY LAUNDERING: INDIA AND FATF COMPLIANCE

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Abstract

Money laundering crosses territorial boundaries through correspondent banking, corporate structures, informal value transfer systems and digital platforms. Consequently, domestic criminalisation alone cannot secure effective prevention, investigation, confiscation or recovery. This doctrinal research paper examines international cooperation in combating money laundering with particular reference to India's legal and institutional framework and its compliance with the Financial Action Task Force (FATF) standards. It analyses the Prevention of Money Laundering Act, 2002, the roles of the Financial Intelligence Unit–India and the Directorate of Enforcement, mutual legal assistance, information exchange, beneficial ownership transparency and asset recovery. The FATF mutual evaluation of India published in 2024 is examined as an important benchmark, while recognising the difference between technical compliance and demonstrated effectiveness. The study argues that India's strong formal alignment and favourable regular-follow-up status must be consolidated through prompt cross-border cooperation, risk-based supervision, accurate ownership information and procedural safeguards. It proposes practical reforms involving interoperable requests, feedback mechanisms, institutional capacity and transparent effectiveness indicators. International cooperation is presented not as an exception to sovereignty but as a legally structured necessity for addressing transnational financial crime.

Keywords: Money Laundering; International Cooperation; FATF; India; PMLA; Mutual Legal Assistance.

Introduction

Money laundering converts or conceals proceeds of crime so that illicit value can enter or circulate within the legitimate economy. The transaction may begin in one country, pass through accounts or companies in another, and end in property or investments elsewhere. This fragmentation of conduct, evidence and assets makes jurisdiction-specific enforcement incomplete. International cooperation is therefore central to the identification of beneficial owners, tracing of proceeds, gathering of admissible evidence and execution of confiscation orders. A domestic statute may create offences, yet its practical effect depends on cooperation with foreign authorities.¹

The FATF, established in 1989, provides internationally accepted standards for anti-money-laundering and counter-terrorist-financing systems. Its forty Recommendations address preventive obligations, institutional powers, transparency and cross-border cooperation. The Recommendations are not themselves an Indian criminal statute; rather, they shape domestic legislation and administrative practices through evaluation, peer pressure and policy coordination. Understanding compliance requires distinguishing the adoption of legal rules from the measurable ability of those rules to disrupt criminal finance.²

India became a FATF member in 2010 and has progressively developed a comprehensive statutory and supervisory structure. The Prevention of Money Laundering Act, 2002 (PMLA), associated rules, reporting duties and enforcement mechanisms are the core of that framework. The 2024 mutual evaluation placed India in regular follow-up and recognised substantial progress, but also identified areas requiring sustained attention.

¹United Nations Convention against Transnational Organized Crime, 2000, arts. 6, 12–14, 18.

²Financial Action Task Force, International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation (FATF Recommendations, updated June 2026), available at <https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Fatf-recommendations.html>.

That assessment offers an opportunity to examine international cooperation as a continuing process rather than a one-time achievement.³

The research problem is whether India's existing framework can deliver timely, reliable and rights-respecting cooperation in complex transnational laundering cases. The central contention is that technical compliance is necessary but insufficient: successful cooperation also requires accessible intelligence, enforceable evidence requests, usable ownership data and effective recovery of assets. A system that produces large numbers of reports but cannot convert relevant intelligence into lawful investigation and adjudication remains only partially effective.⁴

Objectives, Questions and Methodology

This study has four objectives: to identify the principal international legal duties governing anti-money-laundering cooperation; to evaluate the Indian legislative and institutional architecture; to examine the implications of the FATF assessment for India's cross-border effectiveness; and to recommend improvements consistent with due process. The research asks how FATF Recommendations 36–40 operate alongside Indian law, which practical obstacles impede information exchange and asset recovery, and how effectiveness should be assessed beyond formal legislative alignment.⁵

The method is doctrinal and analytical. Primary materials include the PMLA, FATF Recommendations, the 2024 India mutual evaluation, United Nations conventions and relevant Indian judicial decisions. Institutional publications provide context concerning implementation. The analysis does not treat reported investigative activity as proof of guilt or assume that a favourable evaluation eliminates deficiencies. It also avoids presenting unverified prosecution or confiscation figures as independently established empirical findings.⁶

International Legal Framework

The Vienna Convention of 1988 supplied an early international response to laundering linked to illicit drug trafficking. The United Nations Convention against Transnational Organized Crime broadened cooperation concerning organised criminal activity, while the United Nations Convention against Corruption developed obligations relating to prevention, international assistance and return of assets. Together these instruments establish a framework in which states criminalise relevant conduct, facilitate evidence gathering and consider the tracing and recovery of illicit proceeds. Their implementation, however, depends on domestic procedural law and applicable treaty relationships.⁷

FATF Recommendation 36 concerns international instruments; Recommendation 37 requires a broad range of mutual legal assistance; Recommendation 38 addresses freezing and confiscation cooperation; Recommendation 39 deals with extradition; and Recommendation 40 promotes other forms of international cooperation among competent authorities. The provisions distinguish formal judicial assistance from regulator-to-regulator and financial-intelligence exchanges. Both channels matter, because intelligence may identify a suspicious trail whereas judicially obtained records may be needed for a criminal trial.⁸

Mutual legal assistance often requires a request identifying the offence, facts, requested material and legal basis. The requested state may impose safeguards concerning confidentiality, proportionality, dual criminality or permitted use. Such safeguards are legitimate, but incomplete requests, incompatible formats and delayed communication can make assistance ineffective. Standardised templates, designated contact points and early consultations can improve the quality of requests without eliminating the receiving state's legal responsibilities.⁹

International cooperation is also affected by differences in substantive offences and evidence rules. A transaction classified as suspicious in one jurisdiction may not immediately satisfy another jurisdiction's

³Financial Action Task Force, Anti-Money Laundering and Counter-Terrorist Financing Measures: India, Mutual Evaluation Report (2024).

⁴Prevention of Money Laundering Act, 2002 (Act 15 of 2003), ss. 3, 4, 12, 56 (India).

⁵Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendations 36–40.

⁶Financial Action Task Force, India Mutual Evaluation Report, *supra* note 3.

⁷United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988, arts. 3, 5, 7.

⁸United Nations Convention against Corruption, 2003, arts. 43, 46, 51–59.

⁹Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendations 36–40.

criminal threshold. Consequently, authorities must distinguish intelligence exchange from coercive investigative measures. The former can be rapid and preventive; the latter usually demands a clearer statutory or treaty foundation and may require judicial authorisation. This distinction protects legitimacy while making cross-border investigations more predictable.¹⁰

India's Statutory and Institutional Framework

The PMLA criminalises money laundering and provides for attachment, adjudication, confiscation and investigation subject to statutory conditions. Its architecture connects the offence of laundering with property derived or obtained from criminal activity relating to scheduled offences. This structure is important for cross-border cases: identifying the proceeds and the relevant scheduled offence may require records held abroad. Cooperation mechanisms cannot replace proof of the statutory elements, but they can help locate and authenticate the financial trail.¹¹

Section 56 expressly authorises agreements with foreign governments for enforcing the PMLA and exchanging information concerning offences or investigations. The Act also provides mechanisms relating to letters of request and assistance in specified circumstances. These provisions translate international cooperation into domestic legal authority. Their effectiveness depends on the clarity of requests, reciprocity, execution by the requested state and subsequent admissibility of the material in Indian proceedings.¹²

The Financial Intelligence Unit–India receives, processes and disseminates information relating to prescribed transactions. Reporting entities have obligations concerning customer identification, record retention and reporting. Financial intelligence can reveal patterns that individual institutions cannot see, especially where proceeds are layered across multiple accounts. Yet an intelligence report is not itself a conviction: investigators must corroborate leads, establish provenance and comply with evidentiary and procedural requirements.¹³

The Directorate of Enforcement performs a central investigative and enforcement role under the PMLA. Other institutions, including the Reserve Bank of India and sectoral regulators, shape compliance through supervision and directions to regulated entities. Effective coordination requires clearly allocated functions: supervisors identify weaknesses, FIU-India analyses suspicious activity, investigators gather admissible evidence and courts determine rights and liability. International partners need reliable points of contact rather than overlapping and inconsistent requests.¹⁴

India's anti-money-laundering system must also operate within constitutional limits. Coercive powers of arrest, search and attachment implicate liberty, property and fair procedure. The Supreme Court's examination of PMLA provisions illustrates that enforcement powers remain matters of constitutional and statutory interpretation. Cross-border cooperation should not be treated as a route around safeguards that would otherwise apply to domestic investigation or adjudication.¹⁵

India's FATF Compliance and the 2024 Mutual Evaluation

FATF mutual evaluations consider both technical compliance with the Recommendations and effectiveness measured against defined Immediate Outcomes. These dimensions answer different questions. Technical compliance asks whether laws, institutions and powers exist; effectiveness asks whether the system achieves results in practice. It is therefore inaccurate to equate the existence of a reporting rule with effective detection or to infer successful asset recovery from the number of cases registered. A careful assessment examines institutional outputs and their relation to identified national risks.¹⁶

The 2024 assessment recognised India's high level of technical compliance and positive performance across significant parts of its anti-money-laundering framework. India was placed in regular follow-up, rather than

¹⁰United Nations Convention against Transnational Organized Crime, 2000, art. 18.

¹¹Prevention of Money Laundering Act, 2002 (Act 15 of 2003), ss. 2(1)(u), 3–5 (India).

¹²*Id.*, ss. 56–61.

¹³*Id.*, ss. 12–13; Financial Intelligence Unit–India, Frequently Asked Questions, <https://fiuindia.gov.in/files/FAQs/faqs.html>.

¹⁴Directorate of Enforcement, FATF, <https://enforcementdirectorate.gov.in/international-cooperation/fatf/>.

¹⁵Vijay Madanlal Choudhary v. Union of India, (2022) 10 SCC 386.

¹⁶Financial Action Task Force, Methodology for Assessing Technical Compliance with the FATF Recommendations and the Effectiveness of AML/CFT/CPF Systems (updated 2026).

enhanced follow-up. That designation is meaningful, but it is not a declaration of perfect compliance. The report also identified opportunities for strengthening risk-based supervision, preventive implementation in certain non-financial sectors and the progression of money-laundering investigations and prosecutions.¹⁷

The FATF assessment demonstrates why cooperation must be judged by outcomes. An authority may be legally empowered to request foreign records yet struggle with response time, translation, incomplete beneficial ownership information or competing investigative priorities. Likewise, a country may supply assistance efficiently while failing to secure timely domestic confiscation. Assessment of international cooperation should examine the quality, timeliness and ultimate usefulness of assistance, not simply the volume of requests sent and received.¹⁸

A further lesson is that financial intelligence and formal mutual legal assistance form a continuum. Intelligence exchanges can identify accounts, companies and jurisdictions at an early stage; formal assistance can subsequently obtain records or execute restraint measures. The transition must be documented to protect confidentiality, evidentiary integrity and permissible use. Institutional protocols should record what information can be disseminated, to whom, for which purpose and under what conditions it may be used in proceedings.¹⁹

Cross-Border Cooperation: Core Challenges

Beneficial ownership is among the most difficult elements of international financial investigation. Corporate vehicles may be incorporated in one jurisdiction, controlled from another and funded through accounts elsewhere. Nominee arrangements and layered ownership can obscure the natural persons exercising ultimate control. FATF standards on transparency of legal persons and arrangements respond to this problem. India's cooperation strategy must therefore prioritise accurate, current and accessible ownership information rather than rely exclusively on declarations made at account opening.²⁰

Asset tracing and confiscation present a related challenge. Money may be moved or converted faster than an international request can be prepared, transmitted and executed. Effective cooperation requires mechanisms for urgent preservation, provisional freezing and subsequent judicially supervised confiscation. A distinction must be maintained between provisional measures based on reasonable grounds and final deprivation of property following the applicable legal process. Without that distinction, cooperation risks becoming vulnerable to legal challenge and loss of public confidence.²¹

Digital payments, virtual assets and technology-enabled transfers create additional opportunities for rapid movement of value. FATF standards address virtual assets and virtual asset service providers through risk-based obligations. International investigations may require records from exchanges, intermediaries and technology firms operating across borders. Investigators need technical expertise to interpret wallet movements and distinguish suspicious patterns from lawful activity. Traceability does not automatically establish ownership, criminal origin or the mental element of an offence.²²

Differences in data-protection, banking-secrecy and privacy regimes can complicate exchanges. Requests should therefore be targeted, legally grounded and proportionate. Excessive collection may expose unrelated personal information, while vague requests can be rejected or delayed. A well-designed cooperation mechanism should combine clear statutory gateways with data minimisation, secure transmission, audit trails and limits on onward sharing. Such safeguards are not obstacles to cooperation; they increase the likelihood that shared material can be relied upon legitimately.²³

Institutional capacity is a final constraint. Specialist investigators, financial analysts, prosecutors and judges must understand foreign legal requirements, complex transaction structures and forensic accounting. Training is particularly important where requests require technical exhibits, certified bank records or proof of corporate

¹⁷Financial Action Task Force, India Mutual Evaluation Report, *supra* note 3.

¹⁸Press Information Bureau, Ministry of Finance, FATF Lauds India's Efforts to Implement Measures to Tackle Illicit Finance (19 Sept. 2024), <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2056773>.

¹⁹Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendation 40.

²⁰Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendations 24–25.

²¹*Id.*, Recommendation 38; United Nations Convention against Corruption, 2003, arts. 54–57.

²²Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendation 15.

²³*Id.*, Recommendation 40 and Interpretive Note.

control. Cooperation should also include feedback to the requesting authority about deficiencies, so that repeated errors do not consume scarce resources. Regional networks and bilateral contacts can complement, but not displace, formal treaty-based assistance.²⁴

Judicial Oversight, Accountability and Rights

The legitimacy of anti-money-laundering cooperation depends on both effectiveness and restraint. Information exchanged internationally may influence arrests, searches, freezing orders and reputational consequences. Courts should distinguish untested intelligence from evidence capable of supporting final findings. Investigators must disclose the origin and limitations of significant material where law requires, and the affected person must have meaningful opportunities to challenge coercive measures. Procedural fairness is especially important when documents originate from systems whose record-keeping conventions differ from those in India.²⁵

Judicial scrutiny should also address the proportionality of restraint and the nexus between the property and alleged criminal proceeds. A foreign request or suspicion is not an automatic substitute for domestic statutory satisfaction. Equally, cross-border delay should not justify indefinite restrictions without review. Reasoned decisions can reconcile urgent preservation with individual rights. This approach strengthens cooperation because foreign partners are more likely to trust requests supported by demonstrable legal process and transparent accountability.²⁶

The relationship between the scheduled offence and laundering liability remains important to the coherence of enforcement. India's jurisprudence has examined the scope and operation of the PMLA, and case-specific consequences must be derived from current statutory text and binding decisions. International standards cannot independently enlarge the elements of an Indian offence. Rather, they should inform policy choices while courts apply the Constitution and legislation to the evidence before them.²⁷

Findings and Recommendations

First, India should strengthen an integrated cooperation workflow linking FIU-India, enforcement agencies, prosecutors and central authorities responsible for mutual legal assistance. Standard request templates should specify legal grounds, factual nexus, urgency, confidentiality restrictions and the intended use of material. A secure case-tracking system could record milestones and reasons for delay. This would improve accountability without assuming that all partner states can operate under identical deadlines.²⁸

Second, beneficial ownership transparency should be evaluated through verification and accessibility, not merely formal filing requirements. Authorities should establish risk-based procedures to reconcile company records, regulated-entity information and investigative findings. Where ownership is contested, the record should preserve the evidentiary basis for attribution. Cooperation agreements should facilitate prompt identification of controllers while maintaining safeguards for personal information and lawful commercial activity.²⁹

Third, cross-border asset recovery should employ early preservation requests and coordinated investigative planning. The objective should be to prevent dissipation while ensuring independent review of restraint measures. Recovery arrangements should identify competing claims, third-party interests and applicable rules governing confiscated property. Public reporting should distinguish assets provisionally restrained from assets finally confiscated or actually recovered; otherwise, enforcement success can be overstated.³⁰

Fourth, supervisory and investigative training should focus on complex corporate structures, virtual assets, evidence certification and foreign legal systems. Periodic joint exercises with counterpart agencies can expose weaknesses in request preparation and evidence transfer. India should also assess effectiveness using

²⁴United Nations Office on Drugs and Crime, Manual on Mutual Legal Assistance and Extradition (2012).

²⁵INDIA CONST. arts. 14, 21, 300A.

²⁶Vijay Madanlal Choudhary v. Union of India, (2022) 10 SCC 386.

²⁷Pavana Dibbur v. Directorate of Enforcement, 2023 SCC OnLine SC 1586.

²⁸Financial Action Task Force, FATF Recommendations, supra note 2, Recommendations 37 and 40.

²⁹Id., Recommendations 24–25.

³⁰Id., Recommendation 38.

meaningful indicators such as the timeliness of assistance, quality of responses, conversion of intelligence into substantiated investigations and legally sustainable recovery outcomes, rather than raw activity counts alone.³¹

Finally, international cooperation must remain grounded in rule-of-law commitments. Confidentiality, data minimisation, judicial oversight and access to remedies should be built into operational protocols. FATF compliance is best understood as a dynamic standard of institutional performance. Its long-term value lies not in favourable classification alone, but in reducing illicit financial flows through lawful, coordinated and demonstrably effective action.³²

Operational Pathways for Effective International Assistance

A practical international investigation can be understood as a sequence of linked decisions. First, domestic authorities identify the suspected predicate offence and the financial transactions that may represent its proceeds. Second, financial intelligence is assessed for relevance and reliability, including the source of transaction data and the identity of the persons controlling accounts. Third, investigators determine which foreign records are essential and which authority is legally competent to obtain them. Fourth, the request is prepared with sufficient factual specificity to permit lawful execution. Finally, the received material is preserved, translated where necessary and evaluated against domestic evidentiary standards. Each stage requires a clear record of decisions and responsibilities.³³

The quality of international requests often determines their success. A request that simply asks a foreign authority to investigate all accounts connected with a named individual may be considered excessively broad. A more effective request explains the suspected transactions, their dates, the relevant institutions, the legal connection to the offence and the precise records sought. It should also indicate whether urgent preservation is required and whether confidentiality is necessary to prevent dissipation of assets. These details help the receiving authority assess proportionality and execute the request without unnecessary correspondence. Better requests also protect individuals by limiting searches to material genuinely connected with the investigation.³⁴

Cooperation between financial intelligence units is valuable because it can reveal transaction patterns before formal criminal proceedings are advanced. Nevertheless, intelligence exchanges may be subject to restrictions on dissemination and evidentiary use. Authorities should not assume that intelligence received informally may automatically be filed in court as substantive proof. Instead, the originating agency should clarify whether further authorisation or formal legal assistance is required. This separation between investigative leads and admissible evidence is essential where foreign financial records may become central to determining criminal responsibility.³⁵

Asset recovery illustrates the need for coordination across the full lifecycle of a case. Identifying a foreign asset is only the beginning. Investigators may need to establish its connection to criminal proceeds, preserve it against transfer, obtain judicial orders and address competing claims from bona fide third parties. A successful recovery strategy should be designed early rather than after conviction, when assets may have disappeared. At the same time, the availability of provisional restraint should not dilute requirements of judicial review or the rights of affected owners. Sustainable enforcement depends on both speed and legality.³⁶

An effectiveness framework should examine at least four qualitative dimensions. Timeliness concerns the interval between identifying an international lead and receiving useful assistance. Completeness concerns whether the records obtained actually answer the investigative questions. Legal usability concerns authentication, permitted use and evidentiary compliance. Outcome relevance concerns whether assistance materially contributes to a lawful investigative or judicial result. These measures are more informative than a single total of requests processed, although public reporting may need aggregation to protect confidential investigations and international relationships.³⁷

³¹Financial Action Task Force, India Mutual Evaluation Report, *supra* note 3.

³²United Nations Convention against Corruption, 2003, arts. 43, 46 and 57.

³³United Nations Office on Drugs and Crime, Manual on Mutual Legal Assistance and Extradition (2012).

³⁴Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendation 37.

³⁵*Id.*, Recommendation 40.

³⁶United Nations Convention against Corruption, 2003, arts. 54–57.

³⁷Financial Action Task Force, India Mutual Evaluation Report, *supra* note 3.

India can also benefit from institutional learning based on completed cross-border cases. Authorities could review common causes of delay, the frequency of deficient requests, difficulties in beneficial ownership verification and obstacles to executing restraint orders. Findings should inform training, revised templates and operational guidance. Such reviews need not disclose confidential case details; anonymised lessons may be sufficient. The aim is to create a feedback cycle in which practical experience strengthens the statutory framework and future cooperation. International standards would thereby function as a tool for continuous improvement rather than a checklist of formal obligations.³⁸

Finally, stronger cooperation requires a careful balance between national enforcement priorities and reciprocal trust. Foreign authorities are more likely to assist when requests are accurate, proportionate and accompanied by credible procedural guarantees. India likewise benefits from evaluating incoming requests consistently and communicating reasons for any limitations. Reciprocity should not mean uncritical acceptance of every allegation; it should mean predictable procedures and good-faith assistance within law. The combination of speed, transparency and procedural discipline is especially important as laundering networks increasingly use complex commercial structures and rapidly changing technologies.³⁹

Conclusion

Money laundering is an international problem because criminal proceeds, evidence and beneficial ownership seldom remain confined within a single territory. India's PMLA framework, institutional arrangements and participation in FATF processes provide a substantial foundation for responding to that reality. The 2024 mutual evaluation acknowledged significant progress and regular-follow-up status, while reminding policymakers that the quality of supervision, investigation and cooperation must continue to improve. The most persuasive measure of compliance is not the existence of formal powers but their fair and effective application. Stronger information exchange, verifiable ownership data, timely asset preservation, specialist capacity and judicially accountable procedures can improve India's ability to combat transnational laundering. International cooperation should therefore be pursued as an integrated strategy of prevention, investigation, prosecution and recovery, with constitutional safeguards embedded at every stage. This approach also recognises that financial crime control depends on relationships between public authorities and regulated private actors. Banks and other reporting entities are often the first to detect unusual patterns, but public investigators must independently assess the information and establish the legal connection to criminal proceeds. The responsibility of the state is to transform relevant information into admissible evidence without sacrificing fairness. Future reforms should be judged by whether they improve the quality of cross-border assistance, prevent unnecessary delay, facilitate lawful recovery and preserve the rights of persons affected by coercive measures. Continued engagement with FATF evaluations offers an external benchmark, but domestic parliamentary oversight, transparent institutional reporting and reasoned judicial decisions remain indispensable sources of accountability. A credible anti-money-laundering regime must demonstrate not only determination to pursue illicit assets, but also an enduring commitment to legality, accuracy and international trust.

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³⁸Financial Action Task Force, FATF Recommendations, *supra* note 2, Recommendation 2.

³⁹*Id.*, Recommendations 36–40.

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