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Stochastic development on corporate environmental behavior resolution for quantum modelling of political adjudication from excise tax of all assumpsit actions

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Abstract
Artificial Intelligence (AI) on cybersecurity is designed to control financial transactions and agreements worldwide. It is an innovative regulatory tool architecturally networked to combat cyber threats and attacks in various degrees of war and crime perpetration from various banking industries and its corresponding government authority functions with implementing arms for execution of monitoring, reporting, and compliance. Regulatory Technology (RegTech) is an AI tool used by treasury departments and institutions, both local and private, for tracking malicious threats possible for money laundering and terrorism financing concealed in various settlements around the world. However, cybersecurity decisions need conformity in regulations and proceedings that it aims to engineer code development involving attacks under Regulatory Technology usage for administrative functions in favor of the financial intelligence authorities for combating and resolving issues on cyberwar. Therefore, political adjudication is a developing means of resolving gaps and optimizing judicial process principles within the policy function of financial intelligence. Hence, international laws and its accompanied policies must be globally harmonized in terms of federal and transnational tracking of financial flows of assets.
Corporate Governance is a systematic design of stakeholders and their corporate social responsibility to advocate sustainable development. Tax aggressiveness is the obligation of the company to provide revenue distribution to public sector. Unlawful behavior on tax aggressiveness is known as tax evasion while tax avoidance is not a violation and serves as a loophole to the taxation system. UNCITRAL model law is a legal arbitration concept of making "commercial" expand to other comparable jurisdiction of international trade. Hague Convention drafted travaux preparatoires to conceptualize a legal framework of making the commercial transactions universal to other extended territories in terms of international trade law. This paper aims to develop tax avoidance based on statutory interpretation concerning Hague Convention as its extrinsic material to extend the legal principle of travaux preparatoires, hence, utilizing UNCITRAL legal modelling framework to make commercial transactions universal to trade law, for addressing legal gaps in marketing behavior of taxation system involving intellectual property, thus, in lack of legal measures in protecting public safety resulting to increase in domestic violence proportional to massive terrorism serving as professional deontology problem. Therefore, in terms of tax avoidance, the strict liability of the company must be addressed with constitutional issues and commercial responsibilities of marketing its product designed with elemental performance of domestic violence.

Keywords: terrorism, domestic violence, corporate governance, aggressive tax, weapon

Introduction

Facts of the issue

Terrorism is a worldwide chaos starting from World War II that spawned a significant impact across countries around the globe. It is a notorious destruction of displaced tranquility resulting to killing of many civilians including women and their children. Its main design intends to destabilize the national serenity in Islamic countries to generate phenomenon in Western chaos. Hence, foreign communities must deal and handle this chaotic violence resulting to cruel impacts in order to protect their nation from repeated terrorisms [1]. Hawala is basically defined as the conveyance of money in lack of apparent banking activities, such as traveler's check and counter-valuation. Thus, hawala trade is not basically considered to be bilateral as concurrent agreements might be observed with other parties of Istanbul, London, Muscat, Dhaka, etc. Moreover, bundled transactions comprising of Thousands or hundreds of agreements consolidated in a month or week course are displaced at several levels for contract settlement.

Throughout several years, the law enforcement of the United States reported that bulk currency smuggling remains to be the biggest and most remarkable threat to access money laundering strategies. In 1998, the US State Department documented the smuggling act of bulk cash across boarders in their International Narcotics Strategy Report as majority of financial flow transactions move through alternative routes. Hence, criminals can indirectly manage to penetrate US banking institutions to proceed with money laundering [2]. There is an obligation for the augmented digitization in the financial firms due to intervention of novel technologies and technology industries in the banking sector. Industries and systems of financial technology (FinTech) have initiated to develop several financial market areas. Based from Gabor and Brooks (2017), FinTech firms and applications have significantly influenced specific domains of funding platforms, financing protocols, and payment systems. Financial institutions (FIs) focused their vital concerns on management of activities pertaining to risk and compliance, thus, Institute of International Finance referred regulatory technology (RegTech) as their novel technological solutions. At a recent assessment with other contemporary designs, RegTech is considered to be at an early phase of advancement [3].

Procedural History

The context of banking industries has dramatically improved for 20 years subsequent to 2008 predicaments on financial flows. The new monetary policies had a remarkable impact for processing the volume and complexity of several banking activities focusing on balance sheet of capital management, trade finance, profitability, lending, as well as liquidity. Hence, the conformity of banks to comply with their supplementary requirements made a tremendous effect on the wider scope of banking landscape.

The increment of regulatory reporting after its worldwide banking crisis had a significant impact in terms of its processed volume. The conventional reporting of several financial firms gained complexity as reflected for its vast consumed time. The length of time spent is divided with the number of reporting for submission of organizational regulatory reports and the volume of necessary supplements for compliance expansion. Hence, there is an observed problem in reporting documentation as its compliance time in including varying requests is found to be hard to manage.

The policy advances in regulatory and compliance is described to be an immense measurement in terms of length in reading time for understanding the focus of US banking regulations. In comparison with 2017 statistical information, a person can manage to understand the entire and pertinent regulatory references in 3 years of time at an approximate speed of 5700h or 300 words per minute with allotted weekend rests. Hence, if an individual can finish reading all works of Shakespeare in an estimated time of 50h as much as he would understand the whole Bible at faster time of 45h, his Shakespeare readings compared to US policies on regulatory and compliance can take at a rate of 115 times more [4].

Judgement

Compliance is vital for banking firms not only from an economical resources' point of view but also for the reason of market stability. Regulatory documents are essential for ensuring customer protection, hence, a preventive measure, and its establishment affects the wealth of the nation as well as the foreign economy for an entire perspective. Furthermore, it is an advantage for Central Banks to utilize these regulations as these policies would result to probability reduction of bailing banks and specification of its potential issues would impede a broader impact on market economy. The reason for banking institutions' strict conformity with policies is due to avoidance of reputational taint, implemented sanctions, and investor's confidence loss resulting to punishments such as trading suspension and banking license revocation [4].

General summary

Terrorism and violence serve as an alarming threat and cybercrime offense to perpetrate money laundering, murder, and manslaughter. Political adjudication is a means for code development of statutory interpretation to apply its rules and regulations in Hague Convention and its accompanied commercial laws in UNCITRAL framework modelling for dispute settlement of criminal jurisdiction through adoption of Regulatory Technology (Reg Tech) policy of financial institutions in the goal alignment of crime prevention and controlling possible threats and suspicions. Development of tax avoidance is crucial for separating strict liability as warranty issue and product design following the legal context of Travaux Preparatoires in Hague Convention.

AIMS

Corporate Governance advocates code of conduct that must be strictly observed within and every context of business transactions. Hence, it is essential that human rights in terms of their corporate social responsibility of promoting public welfare and safety relative to sustainable development of intellectual property as exhibited by their professional deontology be addressed as the goals of this paper such as the materials needed to express the tax avoidance crucial for domestic violence. Thus, statutory interpretation must be developed for sourcing the loopholes in taxation system pertaining to commercial transactions of domestic weapons, and it's accompanied financing, with strict liability of its intended design to perpetrate criminal acts of killing relative to massive terrorism. Global terrorism corresponds to financial activities allocated to plot a massive destruction through a nation and it is apparent that worldwide chaos would need an enormous monetary capacity. Foreign communities specified that some organizations were able to scheme these chaotic attacks lurking in financial activities of money laundering and terrorism financing. Hence, these international experts from various organizations formulated regional, bilateral, and foreign agreements, through conventions and resolutions, to detect and combat financing of terrorism resulting to money laundering impediment [1]. Due to inadequacy in conformity of implemented rules and regulations, as well as the relevance of the introduced technology, this paper aims to develop a code for administrative policy as an authoritative function resolving issues on cybercrime and terrorism attacks in alignment with political adjudication.

Methodology

Evidence law

Murder liability

Under of ss (1) (a) to (e) s 302 of Criminal Code 1899 (Qld)

defines murder as an unlawful killing (Purpose or design of the action) of another individual with malice aforethought (Intentional degree of the mind). Furthermore, in the absence of malice aforethought as its intentional degree of the mind to kill another person, the offender may not be charged appropriately with murder [5]. Based from s 320 of the Code and observed in R v Reid [2006] QCA 202, a grave body injury is considered a crime comprising a performance lacking any purpose or intent on the part of the perpetrator: see Kaporonovski v The Queen (1973) 133 CLR 209. From a recent verdict in Stevens v The Queen (2005) 80 ALJR 91, the perpetrated serious body damage under s 320 failed to establish connection of intent or purpose in relation to the issue of crime. The violation of perpetrating grave body damage under Code s 320 meet satisfactorily s 23(2) of the Code terms that:

(2) Without the design to inflict a particular outcome as must be stated clearly to be a crime element, comprising either in part or in whole of the transaction, the outcome is irrelevant due to lack of inflicted element. Furthermore, under s 317(b) of Reid case, the purpose is uttered distinctly to inflict a specific outcome, such a serious disease transmission, to be a crime element of transferring the disease with known design. In contrary, s 320 expresses absence of such statements. The violation under s 320 is thus, comprising solely of crime perpetration, in the lack of intent element as also observed in Kaporonovski v The Queen (1973) 133 CLR 209. Moreover, in the recall of s 23(3) of the Code, the jury states that:

(3) Lacking any other distinct statement, the unclear intent of an individual is inadmissible in regard of establishing a relevant connection of criminal liability [6].

Proof of propensity or similarity is a particular character form of inclination, commonly pertaining to unlawful fact of performance. This principle is also known as "restricted type of incidental fact," which can also be observed as a sub-class of inclination fact: see Pfennig v The Queen (1995) 182 CLR 461, at 482–483 and 464-465, Mason CJ, Deane and Dawson JJ. This law report discusses the satisfaction of evidence it can apply and match to the perpetration of violations in a way that other crucial elements for crime conviction are lacking for support of the charge of accusation. Hence, this mechanism is commonly applied in a general sense without exact accuracy: See Makin v Attorney-General (NSW) [1894] AC 57. Hence, under this principle interpretation, the Makin formula integrates duplication of the identified proof of correlation, with allowance of other facts for uncertain second crucial element for completion of accuracy in terms of question of facts. Furthermore, the Makin formulation for its development in common law is described as proof presentation of identical facts in order to exhibit its association, elemental cohesion, or strong correlation in order to restrain biases resulting to integration of underlying principles for the first element to constitute a strong degree of improbable statistical theory of accident adequate for valid acceptance, only with the presence of other prejudicial degree of evidence in its second principle: see DPP v Boardman [1975] AC 421 Gibbs CJ interpreted his decision at 533-534 of Sutton v The Queen (1984) 152 CLR 528: It is still crucial to refrain materials or facts with high degree of probability or uncertainty, even though the proof may be relevant for admission as there must always be strong emphasis on double security in comparison with similar proof of fact. Hence, the facts of high coincidence, although it may be legally accepted is deemed for exclusion if the effect of its biases is significantly more superior resulting to uncertainty and inaccuracy in weight of its legal value. Brennan J, at 547-548 of Sutton case explained his decision that the similar proof of fact is observed as an exception to rule of admission:

Prior to the trial judge's exercise of his freedom for admitting similar proof of fact, crucial principles must be adequate that the merely statistical proof of evidence apparently surpasses its high probative effect. It is the prejudicial cogency of fact in relation with irrelevant biases that it may result to ascertain exclusion. Deane J had a similar decision through interpretation at 559-560 with Brennan J: The similar proof of fact is merely unacceptable for general rule application. It is for the investigation of the prosecution to review any such fact that can be considered as an exception to the basic rule. However, if the prosecution failed to corroborate events of a particular case, along with its whole context of fact, the similar proof of fact apparently has cogent coincidence, on issue of evidence, which is separated from any biased effects as proof of sole tendency, and will exhibit rejection concerning with the exclusion rule [7]. Lord Diplock stated his decision in Hyam v DPP [1975] AC 55, 86, that there must be a clear element of design for a specified criminal responsibility as stated:

In English law, clear specification must be exhibited for a particular mind state as to generate an observed evil result in order to express distinctly behind the object of the action. The required mens rea for satisfaction of a particular criminal offence must be appropriate with the declared purpose of state of mind as imposed by legislation or statutory interpretation of common law [6]. Hence, an offender must have perpetrated a physical performance, actus reus, together with the mental element, mens rea for a criminal violation to be satisfied and it must happen at the same transaction, otherwise, criminal liability is invalid for legal defense [8].

Manslaughter liability

Under s 304A(1) of Criminal Code 1899 (Qld) manslaughter is defined as an unlawful killing of another person which comprises negligence that specifies clearly the degree of purpose in the offender's mind to act in a state of impaired ability to understand a state of inherent inflictions or induced violence under the event of lethal perpetration. Moreover, s 304A (2) states that negligence or extreme recklessness must be delineated clearly to constitute manslaughter as diminished liability [9]. As a general principle in common law, every criminal offence needs a particular mental element such as negligence, malice aforethought, and recklessness. There are appearances utilized to ascertain the mental element involving fraudulently, knowingly, dishonestly, wilfully, maliciously, and unlawfully [10].Based from s 23 of the Code applied in R v Taiters; ex parte Attorney-General [1996] QCA 232, the trial judges stated that: In regard with the expressed Code provisions concerning negligence and omitted acts, an individual is not legally liable for an omitted perpetrated distinct enough in order to be considered a separate act exercising the individual's intent, or for an accidental situation."

At 405 in Van Den Bemd case, an admissible observation stated that:

The examination is an apparent foreseeability for the occurrence of the outcome as a correlated element."
In reference to R v Knutsen and R v Tralka [1965] Qd R 225, the Court stated:
The current situation declares distinctly that the issues are correlated for clear satisfaction of an individual's death was certain to be likely as a result of the delivered punches of the accused that death could not have been foreseen if not for the absence of those punches [11]. According from its general purpose, elimination pertains to application of real evidence in relation to oral declaration and proofs. The real evidence concept illustrates a thing generally been described as physical objects. Real evidence can be divided into 2 types based on actual or direct portion of the transaction resulting to litigation or present for illustrative designs, such charts, maps, and models, which may be utilized for the intent of connecting the relationship of other evidence. According to s 52 of the uniform evidence legislation, conflation pertains to a broader consequence of evidence to be cited other than the means declared by the witnesses in connection to the illustration of conceptual intent. An essential point to emphasize is that the "original document" rule cannot influence real evidence, thus, its class's exhibit duplication and replicas of the main transaction. One type of real evidence is a photograph depiction of road accident events, crime incidents, and damages to a victim, which is of great help for elucidation of declared evidence. At 299 of Alexander v The Queen (1981) 145 CLR 395, Stephen J stated some specific issues in photographs: Photographic illustrations vary in nature out of numerous means as exhibited in a two dimensional state and stationary condition, as taken pictures, although how clear it presents, may just be a form of conceptual purpose. Maps, charts, and models are demonstrative or illustrative types of real evidence for the aid intent in finding the relevance of other evidence which cannot be considered as commonplace of direct evidence. At 631 of R v Alexander [1979] VR 617, McInerney and Murphy JJ interpreted the difference between a demonstration and a view: It is crucial to warrant the distinct condition to delineate the taking of demonstrative fact and the viewing of evidence. Events that are proximate in space or time to the transaction matter demonstrated for indivisibility are known res gestae. Hence, these are occurrences deemed to be included in the incident. It generally pertains to uttered statements of individuals who participated in the transaction. It is considered as hearsay rule exception due to spontaneous statements which sounds more original and legal as these were the generated outcomes during the anguish of the incident. There are two means in which mechanisms can be permitted in transaction as a hearsay rule exception, but an event can also be allowed as a genuine fact if it is a crucial connection resulting to form a portion of a whole incident. This transaction effect can lead to other rules of exception for proof. The lawful outcome of this event is important as: (1) utterances or events are considered as testimonial value for rule exception against hearsay, and (2) occurrences in the event are accepted under relevant proofs as explained under s 55(1) of evidence for uniform legislation. In Attwood v The Queen (1960) 102 CLR 353, at 360-361, the common law of High Court stated: In common law, relevant facts are defined as the accuracy or degree of intent must be present in order to justify the factual evidences and incidents solving the parts and statements of event inclined to define, ascertain or give way to the transaction creating the main problem. It needs significantly crucial element in relation to charged accusation which must be consistent with the unlawful offence. Professor Stone defined the law of event based from his "Rea Gesta Reagitata Law Quarterly Review article, at 68, as an intent of the mind being disclosed from a diverse designs reacting in a correlated and compensated situation, and emphasized:
An accepted proof must satisfy five specified types for proper evaluation of a decision within a transaction. First, the issue of evidences; second, immediate evidence in correlation to the main evidence; third, spontaneous statements constituting an admissible means of completing issue of evidence for relevance of the incident; fourth, all types of evidences forming a significant correlation admissible if joined together and irrelevant if the other element is lacking; and fifth, declarations deemed to be relevant for non- admission of a hearsay rule [7].

Anti-money laundering liability

Through global efforts, processing of legislation from regional jurisdiction to federal execution and employment had generated an up-to-date regulatory movement. The European Union (EU) formulated EU Regulation with the application purpose of criminal principles and information technology framework in conformity with AML regulations in varied levels and landscapes. The Financial Action Task Force (FATF), the European Council, the United Nations, and financial organizations have complementary movements facilitated in international conventions for equivalent transfers of authorities [12]. Foreign terrorism is found to have three fundamental elements:

1. Seeming beyond the strategic range of economic, political, or religious attacks (famous theater)
2. Broad fundamental support that guarantees sudden global spread (cyberspace)
3. Unlimited concept of the adversary in targeting his goal inflicting maximum damage within short duration of time (territories of USA) [13]

Procedural law

The United States started to hold seriously with apparent equipped resources activities found to be suspicious in conformity of cybersecurity. During 2009, the Defense Secretary ordered a Cyber Command establishment in their Executive Branch Department in order for the foreign experts to deliberate and formulate solutions on cyber-attacks known as Tallinn Manual which discusses the application of international law regulations in details, and Tallinn Manual 2.0 is a sequel of the former one explaining the principles of international law that can applied during peacetime of cyber functions. However, these group of international experts did not have the opportunity to establish a formal distinctive line separating cyber operations perpetrating a hostile armed attacks and offenses inadequate to meet a grave weapon destruction, or unable to divide situations between a heavy mass impairment and those approaches that can be considered within law enforcement concerns [14].

Discussion

The legislation

The Government sector utilizes the tax contribution to facilitate sustainable development of advocating public

welfare and safety. As specified in article 23A of the 3rd Amendment Act of the 1945 Constitution, the tax impositions are vital instruments for the nation to fund the improvements of its people which are deemed to be compulsory as legal regulations of enhancing economic success of its society. Hence, taxes are enforceable obligations, as well as compliance for constitutional promotion of monetary freedom, of improving the welfare of its people by functional fulfillment of revenue redistribution [15]. The United Nations Convention on Contracts for the International Sale of Goods (CISG) has resolved dissimilarities observed in culture, language, and legal operation for the global provision of widely recognizing contract process in relation to selling of goods. This convention highly augments the potential ability of international trade to expand the interpretation and application of contract law in harmony with its ultimate design as efficiency must be directly associated with the sale of goods [16]. In 1981, the Working Group created and drafted model law for International Contract Practices. Subsequently, after a 21-day diplomatic conference on 1985, United Nations Commission on International Trade Law (UNCITRAL) adopted a new model law system designed to be applied limitedly to arbitrations concerning international commercial transactions. Thus, there is a strong demand to employ commercial laws to its utmost extent beyond a particular territory. It is apparent that commercial laws vary technically per jurisdiction, thus, legal principles must be exercised to apply those mechanisms to disputed limitations since the practice of law should be made comparable to other regions. Based on Article 1(3), international arbitration is considered in the specified matter of conditions, such as business places of parties involved, and their contract performance are not within the same jurisdiction or country. Meanwhile, Article 1(1) defines on its explanatory footnote that "commercial" in nature must be broadly interpreted to cover all aspects of transactions to emphasize the fulfillment of economic goals in relation to business ethics [17]. In 1952, under art 28 of 1954 Hague Convention, using exercise of international law for universal jurisdiction, governmental authorities drafted the legal context of travaux preparatoires as conceptual design restricted within a framework under common criminal jurisdiction based on strict liability, thus, its purpose should not be used for a different consideration although imposed obligations are limited not to engage in universal territory of criminal offenses due to comparable incapacity of the U.S. constitution to make it an ordinary jurisdiction common to all of their federal states [18]. Hence, based on Article 1(5) of UNCITRAL Model Law, the advocacy of implementing uniformity to another territorial jurisdiction is restricted [19].

Legal System

Corporate taxes are perceived as a barrier or impediment of diminishing the income of the company. Hence, the private business sectors do not always acknowledge the levied tax of the government and tend to pay the tax sector the lowest possible revenue the public society may receive from them. Hence, the distinct interests of the business companies caused conflicts with the goals of the government in exercising the revenue distribution with the same constitutional compliance of advocating public welfare and safety, since commercial transactions perceive taxes as a burden due to apparent net income reduction due to personal interests of the owner of welcoming prosperity in his own constitutional expense of making successful earnings per annum within his business jurisdiction. Aggressive tax performances are exhibitions of carrying out tax savings and non-compliance behavior concerning regulations in taxes. Majority of Business Company's benefit from regulatory loopholes as tax burden removal to generate company savings. Hence, tax aggressiveness of companies is legally and technically considered as a lack of violation in tax regulations. The act of tax evasion shows differences in tax liability removal of government taxes and its deferred commercial profit challenges versus public revenues as cost minimization. Thus, tax evasion must be clearly explained to draw distinction with tax avoidance as the former is an apparent performance of tax evasion and the latter is defined as tax avoidance. For legal compliance of the constitutional arrangement and its amendments, tax planning is effective to uphold the tax law as pre-emptive doctrine of the constitution. Unfortunately, tax avoidance from revenue aggressiveness has no known violative actions against the law, while tax evasion can be persecuted for criminal liabilities [15]. Regulatory technology (RegTech) has shown vitally to increase its agreements and its demand has illustrated advanced threshold for banking regulators since this technological solution has an enhanced capacity for supervision and regulation of compliance. Traditionally, the U.S. banking institutions spent an approximate of US25B per annum for their human resources and IT services designed for compliance of anti-money laundering (AML). In the spawn of regulatory technology (RegTech), there is an augmenting fast development in the technology provision complying its solutions concerning expenditures, monitoring, facilitating better evaluation and lowering anticipated risks. According to Zabelina *et al*. (2018), this innovative tool is designed to assist organizational compliance maintaining to keep up-to-date the continuing modification of requirements according to legal principles, hence, created to provide security to banking firms for reliability, safety, and affordability of solutions resulting to increment of their efficient utilization. Thus, it provides combating technologies against money laundering activities in all detailed means such as collecting intricate and dispersed data from various origins that manual search is difficult for regulatory compliance. Therefore, RegTech is vital for the provision of AML risk information, client data through on boarding, filtering, and tracking, and data analytics for clients [20].

Statutory interpretation for remedial law

The ambiguity as well as difficulty to extricate and de-risk armed, and civilian operations corresponds to the volume of weapon attack in cyberspace in suspicion of cyber movements. Within the cyberwar design, the Defense Department introduced a policy concerning protection from interruption or impediment of detected suspicious cyber movements, with the inclusion of crime problems below the level of weapon conflict. Concerning law implementation, Justice Department has engaged cybercrime operations for elemental illustration leading to identification, deterrence, and sanction of suspicious cyber perpetrators, as well as their accomplices, who aimed to attack private industries [14]. Code development is a political judicialization process in order to treat issues on administrative policies for

alignment of organizational goals. Department of Justice has an organized means of resolving issues on cybercrime detection involving money laundering and financing of terrorism. European Law (EU Law) has imposed regulations on banking industries worldwide concerning transactions within their territory and transnational agreements in order to monitor, report, and comply financial flows that are deemed to be suspicious and subject the found problems and threats with legal settlements. Regulatory Technology (RegTech) is a 2015 innovative tool designed to assess financial movements through artificial intelligence. However, Department of Defense has inadequate ways of implementing necessary laws, whether international, federal or its equivalent, of combating security predicaments on cyberwar. Above cyber threats on observed crime perpetration for cybersecurity, implementation of soft law for money laundering and terrorism financing for application of Regulatory Technology (RegTech) in their Tallinn Manual 2.0 must be aligned with the existing rules and regulations of the Department of Justice in order to harmonize the efficiency of all administrative functions involving government treasuries and banking industries, together with its equivalent, with the common goal of protecting the wealth, economic ties, and security of all nations worldwide.

The tax avoidance development

There are logical debates in favor and contrary to legal formalism approach and judicial activism arbitration. Addressing gaps on parliamentary system and its accompanied legislative amendments fulfills the formalist duty of exercising the constitutional powers of the government. The public must feel the presence of the justice system for security ties of statutory interpretation, specifically when values are emphasized for public safety as to gain rightful intuitive outcome. Statutory interpretation is a judicial activism process of developing the right answer based on presumptions, rules, extrinsic materials, and written laws. It is illustrated as a hermeneutical circle since engineering deeper thoughts based on provisional interpretations is inclined for a different and lucid understanding of an innovative reasoning approach. Hence, using a mathematical principle, statutory interpretation [21] is expressed as the following equations to elucidate and show that strict liability must be equivalent with product designs to measure the commercial obligation of tax avoidance for public interests concerning their safety and protection as constitutional right.

Based on the given statutory interpretation formula:

$$\text{Issue} + \text{rules} = \text{outcome} \quad (1)$$

Hence:

$$RULES = \frac{<\frac{WORDS}{CONTEXT} \times PURPOSE> - MAXIMS + PRESUMPTIONS}{EXTRINSIC\ MATERIALS = HISTORY + DEBATES + DICTIONARIES} \quad (2)$$

$$EXTRINSIC\ MATERIALS = \frac{<\frac{WORDS}{CONTEXT} \times PURPOSE> - MAXIMS + PRESUMPTIONS}{RULES} \quad (3)$$

$$EXTRINSIC\ MATERIALS = \frac{<\frac{WORDS}{CONTEXT} \times PURPOSE>}{RULES} - \frac{MAXIMS}{RULES} + \frac{PRESUMPTIONS}{RULES} \quad (4)$$

$$\frac{PRESUMPTIONS}{RULES} - EXTRINSIC\ MATERIALS = \frac{MAXIMS - <\frac{WORDS}{CONTEXT} \times PURPOSE>}{RULES} \quad (5)$$

$$\frac{PRESUMPTIONS - EXTRINSIC\ MATERIALS}{RULES} = \frac{MAXIMS - <\frac{WORDS}{CONTEXT} \times PURPOSE>}{RULES} \quad (6)$$

$$\frac{PRESUMPTIONS + <\frac{WORDS}{CONTEXT} \times PURPOSE>}{RULES} = \frac{MAXIMS + EXTRINSIC\ MATERIALS}{RULES} \quad (7)$$

$$PRESUMPTIONS + < \frac{WORDS}{CONTEXT} \times PURPOSE > = \frac{MAXIMS + EXTRINSIC\ MATERIALS}{RULES} \quad (8)$$

Equation (9) is shown below to interpret the loopholes in tax avoidance. The exhibition of tax aggressiveness is directly proportional with patented product as uppercase shows strong financial evidence of commercial market value (economic profit), while lowercase symbols illustrate sources of tax avoidance relative to elements of the product design as exhibited in its strict liability serving as legal gaps to promote domestic violence as intimate partner crime for violation of human rights, thus, if duplication of jurisdiction is implied, the universality of international commercial

transactions in terms of UNCITRAL modelling system for international trade law is employed to the strict liability concerning the patented product with elemental designs of domestic violence in relative proportion to massive terrorism.

$$\Lambda + < \mathrm{K} \times \beta > = \frac{\tau + \alpha}{\theta} \qquad (9)$$

Where

$\Lambda = Uppercase\ lambda$
$\beta = Uppercase\ beta$
$\alpha = Lowercase\ alpha$
$\theta = Lowercase\ theta$
$K = Uppercase\ kappa$
$\tau = Lowercase\ tau$

Since

$$\Lambda = \frac{\tau + \alpha}{\beta} \frac{\partial (K)}{\partial (\theta)} \qquad (10)$$

However, tax avoidance, in relation to statutory interpretation, did not exhibit relationship of equal ratio between strict liability and patented product. Equations (11) to (21) show that tax avoidance generates a loophole in taxation system in terms of domestic violence as criminal partner of intended killing weapons when strict liability is applied in relation to patented products.

$$\text{TAX AVOIDANCE} = \frac{UNCITRAL + HAGUE\ CONVENTION}{PRODUCT\ DESIGN} \frac{\partial \left(\frac{SUBSTANCE}{UCC}\right)}{\partial\ (TRAVAUX\ PREPARATOIRES)} \qquad (11)$$

Since

$$\Lambda = \frac{\partial (K)/\beta}{\partial (\theta)/\tau + \alpha} \qquad (12)$$

$$\text{TAX AVOIDANCE} = \frac{\partial \left(\frac{SUBSTANCE}{UCC}\right)/PRODUCT\ DESIGN}{\partial (TRAVAUX\ PREPARATOIRES)/UNCITRAL + HAGUE\ CONVENTION} \qquad (13)$$

Hence

$$\Lambda = \frac{\partial \ln \beta}{\partial \ln \theta} \qquad (14)$$

$$\text{TAX AVOIDANCE} = \frac{\partial \ln PRODUCT\ DESIGN}{\partial \ln TRAVAUX\ PREPARATOIRES} \qquad (15)$$

Since

$$\text{ISSUE} + \text{RULES} = \text{OUTCOME} \qquad (16)$$

$$\text{ISSUE} = \text{RULES} - \text{OUTCOME} \qquad (17)$$

Thus

$$\Delta = \Lambda - \mathrm{X} \qquad (18)$$

$$\text{STRICT LIABILITY} = \text{TAX AVOIDANCE} - \text{PRODUCT DESIGN} \qquad (19)$$

Where

$X = Uppercase\ chi$
$\Delta = Uppercase\ delta$

Therefore

$$\text{ISSUE} + \text{RULES} = \text{OUTCOME} \qquad (20)$$

$$\text{TAX AVOIDANCE} = \text{STRICT LIABILITY} + \text{PRODUCT DESIGN} \qquad (21)$$

Literature review

Dicta

Money laundering is a concealment act to further undergo satisfaction of criminal intent. This misrepresentation performance needs to be addressed crucially as it allows perpetrators to take advantage of their iniquitous movements without getting caught in public. During the G-7 summit in Paris of July 1989, financial action task force (FATF) was created as an independent body acting between governments designed to develop and advocate protective policies of the global banking system in opposition to money laundering and terrorism financing. In 1996, FATF established an international standard for anti-money laundering with 130 countries to support the Forty Recommendations. In October 2001, subsequent to the World Trade Center terrorism attack, the FATF formulated the Eight Special Recommendations for combating financing on terrorism as complementary expansion of its official order to resolve encountered issues in terrorism financing. In October 2004, an additional Special Recommendation was added to the existing measures of anti-money laundering (AML). Furthermore, the 40 + 9 recommendations were revised in 2012 focusing on risk-based approach and integrated comprehensively supplementary statements on anti-money laundering, money proliferation and anti-terrorism [22].

Dissent

The theoretical foundation of compliance principles is based on a common ground of variables featuring the elemental behavior of the state. The prominence of soft compliance in foreign law and its relations is vastly argued on its lawfully non-binding standards in consideration of their threshold to sustain global tranquility according to its theoretical perception, controlled prescription, and practical demonstration. There is common subject for discourse in foreign law and international relations known as soft law that plays a crucial part in the foreign legal framework based on its characterized standard for compliance of requirements. In any rate of binding and non- binding effect, there is lack of definite distinction that would separate the insights perceived with soft law and its association to compliance, hence, scholastically agreed to be dichotomous for strategic compliance and not to reduce the relevance of legal standard. International cooperation on soft law compliance under AML/CFT creates a demand for a framework transition transposing the dichotomy focus to adapt its legal standard structure based on information, precision or monitoring, entrustment, monitoring, and punishments conveying global order and protection [23]. In spite the fact that Tallinn Manual 2.0 is formulated to apply international law, there is still a need for further developments between states and countries to promote a share understanding for advocacy of stable foreign relations. Unfortunately, there is lack of appropriate institutions as well as suitable processes to combat cited grievances detected in suspicious cyber movements for fulfillment of their duties and obligations. Furthermore, disagreements had been held in several US jurisdictions as Organization for the Prohibition of Chemical Weapons (OPCW) and International Atomic Energy Agency (IAEA) were

monitoring and enforcing compliance based on treaty commitments. As a result, there are associated technical problems being observed in cyber flows since there is insufficient official authorities and no particular system is designed that would particularly resolve issues on suspicious cyber movements and punish perpetrators for accountability solutions [24].

Party's arguments

The Institute of International Finance described regulatory technology as the utilization solution of novel innovation to answer problems effectively and efficiently on regulatory and compliance documents. Furthermore, in 2017, Arner *et al*., defined RegTech as an IT innovation utilization in a controlled landscape specialized to monitor, report, and comply with financial requirements. Hence, it is an innovative solution optimized within business context comprising of industries or organizations aiming to aid financial firms in their regulatory problem transactions. A crucial advantage of implementing RegTech is not merely for IT application of risk management operations, rather, its technology is integrated for solution assistance [3]. There are issues that can be raised for the enforcement of civil and federal security against cybercrimes. There are numerous determinants influencing the appropriate susceptibility of the United States to be damaged from suspicious cyber movements. During 2018, DHS Secretary Kirstjen Nielsen announced that the usage of digital technology in this modern era can endanger our lives as threats can be specified originating from enemy states, terrorists, and foreign criminals, in addition to existing criminals and terrorists within their jurisdiction. Facing several threats that have increased confusions between foreign crime and armed attack, the U.S. government combats the challenges their federal security is encountering at a relevant cost both in physical and cyber domains. The law enforcement implements a displacement approach for a weapon conflict framework conveying outcomes for institutional conceptual network system, law authorities, and money distribution. Hence, a militarized solution may lead distinctively to foreign cyber-attacks implicating that domestic officers of law enforcement is obliged to abandon insufficient training, resources, and support to ascertain, prevent, and sanction criminals. There is a great demand for better solutions coming from law enforcement coordination and its money allocation to implicate a comparable urgency for maintaining the focused monitoring crucial for elemental crimes of most suspicious cyber movements [14].

Conclusions

The financial context of money and other asset transactions are centered in several banking institutions and other treasury departments of their corresponding government with administrative functions to control their existing regulations. Regulatory Technology is an efficient artificial intelligence tool innovated to control and de-risk various flows of assets transacting globally for detecting malicious threats involving money laundering and terrorism financing. The Justice Department has an ideal authoritative power for engineering policies of other executive branches of the government. Cybersecurity is a Regulatory Technology tool integrated in banking industries resulting to protection and surveillance of various asset flows running simultaneously and subsequently for tracking visible attributions of terrorism and characterize its economic impact ranging from various cybercrimes involving money laundering and terrorism financing up to cyberwar. Hence, political Judicialization is essential for developing regulations in the Tallinn Manual 2.0 of Department of Defense. Thus, integration of Regulatory Technology policies into the financial intelligence aspect of Defense Department results to code development for compliance of cybersecurity judicial opinions which is substantial for comparison of international laws, federal statutes, administrative functions and necessary sanctions and punishments for illegal business trades, hence, damaging the economy and security of a nation and other affected territories. The design of corporate governance illustrates an obligation mechanism of the stakeholders to promote sustainable development in their corporate social responsibility. Stakeholders such as the board director, members, shareholders, investors, and employees, have the duty of being liable to render tax contribution to the government sector. There are misconducts in tax aggressiveness, namely, tax evasion and tax avoidance. It is known that tax evasion is a crime, while tax avoidance serves as a loophole in legal contexts of clearly expressing that a violation has been perpetrated by the company. Hence, development of tax avoidance based on statutory interpretations is a great tool to make the company, in terms of marketing their patent product designed with elements of domestic violence proportional to massive terrorism, still liable for the usage of the deadly weapons not included in the legislation of excise tax.

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